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WASHINGTON NEWS.

Debate in the House on the Constitutional Amendments.

Speech of Mr. Raymond Against Tinkering the Organic Law.

The Proposed Amendments Unnecessary to the Restoration of the Union.

They Afford No Additional Security Against Treason and Rebellion.

Argument Against the State-Suicide Theory.

The Relations Between the General Government and the Southern States Suspended, but not Destroyed by the War.

The Southern States Cannot be Governed as Dependencies Except by Military Despotism.

Conditions under which Delegations Should be Admitted to Congress.

Animated Debate Between Mr. Raymond and Mr. Shellabarger.

Mr. Stevens to Make His Closing Argument To-day in Favor of the Original Amendment.

Special Dispatches to the New-York Times.

WASHINGTON, Monday, Jan. 29.

THE DEBATE ON THE SOUTHERN STATES AND CONSTITUTIONAL AMENDMENTS.

In the House to-day at the conclusion of the morning hour, Mr. RAYMOND, having the floor, proceeded to speak on the subject under consideration, and on the general policy of reconstruction. His remarks were lengthy, extending, with the interruptions, over two hours. He argued against all the proposed amendments to the constitution as unnecessary, and involving really no additional security against rebellion and treason, that the relations of the Southern States to this general government had only been suspended and not destroyed by the war. That they could not be governed as dependencies without establishing military despotisms, and that Congress being the sole judge of the qualifications of its own members, should consider the case of each applicant from the Southern States upon his own merits as a loyal man, and admit all who could comply with the oaths and requirements that might be established. He thought the joint committee on reconstruction had transcended its powers in reporting constitutional amendments instead of reporting solely upon the question of representation, and he urged the discharge of the committee.

A very animated debate occurred between Mr. RAYMOND and Mr. SHELLABARGER, chiefly upon the construction of WHEATON's International Law, as applied to civil wars, during which Mr. SHELLABARGER waxed both eloquent and indignant. It was a very interesting scene, heightened somewhat by the fact that Mr. SHELLABARGER lost his temper.

At the conclusion of Mr. RAYMOND's remarks, Mr. JULIAN, of Indiana, addressed the House against the original amendment, when Mr. GRISWOLD, of New-York, obtained the floor, and moved to recommit the whole subject, without instructions. Some parliamentary fillibustering took place, when adjournment was carried and the subject goes over until to-morrow, when it is understood Mr. STEVENS will make the closing speech in favor of the original amendment. From the indications this evening, it is not improbable that Mr. GRISWOLD's motion to recommit may prevail.

LIST OF PROPOSED AMENDMENTS.

As much confusion must necessarily exist in the public mind as to the nature of the original proposition and the subsequent amendments, I append all that have been offered in regular order, many others having been offered, but, as after a certain parliamentary limit, amendments cannot be entertained, they will not be voted upon.

The original proposition (by Mr. STEVENS) is as follows:

Resolved, by the Senate and House of Representatives of the United States of America in Congress assembled, two-thirds of both Houses concurring, That the following article be proposed to the Legislatures of the several States as an amendment to the Constitution of the United States, which, when ratified by three-fourths of said Legislatures, shall be valid as a part of the constitution: "Representation and direct taxes shall be apportioned among the several States which may be included within this Union, according to their respective numbers, counting the whole number of persons in each State, excluding Indians not taxed, provided that whenever the elective franchise shall be denied or abridged in any State on account of race or color, all persons of such race or color shall be excluded from the basis of representation."

For this Mr. KELLEY, of Pennsylvania, offered the following as a substitute:

"Representatives and direct taxes shall be apportioned among the several States which may be included within this Union, according to their respective numbers, counting the whole number of persons in each States, excluding Indians not taxed, provided, that whenever the elective franchise shall be denied or abridged in any State on account of race or color, all persons therein of such race or color shall be excluded from the basis of representation; and provided, further, that this article shall not be construed to affect the power of Congress to regulate the qualification for electors of the most numerous branch of the Legislatures of the several States."

Mr. BAKER, of Illinois, moves to amend Mr. KELLEY's amendment as follows:

Representatives shall be apportioned among the several States which may be included in this Union according to their respective numbers, which shall be determined by counting the whole number of persons in each State. Provided, that whenever the elective franchise shall be denied or abridged in any State on account of race or color, all persons of such race or color shall be excluded from the basis of representation, and no State within this Union shall prescribe or establish any property qualification which may, or shall in any wise, abridge the elective franchise.

Mr. LAWRENCE, of Ohio, moved that the pending resolution and amendments be recommitted to the Committee on Reconstruction, with instructions to report an amendment to the constitution which shall: 1. Apportion direct taxes among the States according to the property in each; and which shall, 2. Apportion Representatives among the States on the basis of adult male voters who may be citizens of the United States.

Mr. ELIOT, of Massachusetts, moved to amend the instructions of Mr. LAWRENCE as follows, by striking out all after the word "constitution," and inserting in lieu thereof:

"Providing that representatives and direct taxes shall be apportioned among the several States which may be included within this Union according to their respective numbers, counting the whole number of persons in each State, excluding Indians not taxed, and the elective franchise shall not be denied or abridged in any State on account of race or color."

Mr. SCHENCK, of Ohio, moved to amend the amendment of Mr. ELIOT as follows:

"Strike out all after the word 'representative,' and insert 'shall be apportioned among the several States which may be included within this Union, according to the number of male citizens of the United States over twenty-one years of age, having the qualifications requisite for electors of the most numerous branch of the State Legislature. The Congress at their first session after the ratification of this amendment by the required number of States, shall provide by law for the actual enumeration of such voters, and such actual enumeration shall be separately made in a general census of the population of all the States within every subsequent term of ten years, in such manner as Congress may by law direct. The number of representatives shall not exceed one for every 125,000 of actual population, but each State shall have at least one representative."

Mr. BROOMALL, of Pennsylvania, moves to amend the original proposition by striking out all after the word provided, and inserting that:

"Whenever by the constitution or laws of any State the right of suffrage shall be denied any proportion of its male citizens over the age of twenty-one years, the same proportion of its entire population shall be excluded from its basis of representation."

In addition to all these propositions is the President's amendment already printed, as follows: "Representatives shall be apportioned among the several States which may be included within the Union according to the number of qualified voters in each State. Direct taxes shall be apportioned among the several States which may be included within this Union according to the value of all taxable property to each State."

GEN. SHERMAN RECEIVING HONORS.

Just after Mr. RAYMOND had got the floor in the House to-day upon the report of the Joint Committee on Reconstruction, Major-Gen. SHERMAN was discovered in the hall, and upon suggestion of Mr. FARNSWORTH, Mr. RAYMOND gave way, and a recess of five minutes was ordered that the distinguished soldier might be conducted to the Speaker's stand and introduced to the members. The immense audience of spectators hereupon rushed to eligible positions to catch a glimpse of Gen. SHERMAN. He was directly conducted by Mr. COLFAX to the stand, and received by the members who simultaneously rose to their feet and gave three rousing cheers for the military hero. The audience also rose and joined heartily in the demonstration. At the close of the recess Mr. RAYMOND resumed his speech. Gen. SHERMAN took Mr. WASHBURNE's chair immediately in front of Mr. RAYMOND, and there remained attentively listening to the speaker until he closed his argument.

THE IMPORTANT REVENUE REPORT.

The following letter of the Secretary of the Treasury should have preceded the Internal Revenue Report, (printed in this paper,) with which it was transmitted:

TREASURY DEPARTMENT, Jan. 29, 1866.

SIR: Herewith I have the honor to present to you a report from Messrs. DAVID A. WELLS, STEPHEN COLWELL and S. S. HAYES, appointed a commission for the revision of the revenue system of the United States, in accordance with the provisions of the nineteenth section of the amendatory act of Congress, approved March 3, 1866. In presenting this report it may be proper for me to remark that, with the single exception, perhaps, of the one in regard to the time set which the payment of the principal of the national debt should be commenced, the recommendations of the commission have my hearty approval. The very important work devolved upon the commission, as far as it has been prosecuted, has been most admirably performed. I earnestly ask that the report may receive the earnest and careful consideration of Congress.

I am, very truly, your obedient servant,

(Signed,) H. McCULLOCH,
Secretary of the Treasury.

Hon. SCHUYLER COLFAX, Speaker House of Representatives.

WHO THE PRESIDENT TALKED WITH.

Senator DIXON, of Connecticut, is the distinguished Senator with whom the President had the conversation, the substance of which was given to the public through the press to-day.

INFORMATION WITHHELD.

The President, in a communication to the Senate, indorsed the opinion of the Secretary of War, that it is inconsistent with the public interests to give an answer to the resolution of the 17th inst., requesting the letters of Gen. SHERIDAN and other officers of the Department of Texas, with regard to the present condition of affairs on the Southern frontier, and especially in relation to any violation of neutrality on the part of the armies now occupying the right bank of the Rio Grande.

VIRGINIA FICTIONS.

The dispatch from Richmond, to the effect that the President had signified his intention to appoint a Provisional Governor for Virginia, is without foundation. No such information has been received in Richmond. Petitions from Alexandria, in favor of such a course, and from Richmond, against it, both signed by Union men, have been received by the President.

TENNESSEE.

Gen. THOMAS JONES made a very cheerful and encouraging statement of affairs in Tennessee. He says there are influences, social, moral and political, working in that State, all tending rapidly to the perfect restoration of the commonwealth to its proper loyal status, and that the immediate admission of her Congressmen to their seats will complete the work of reconstruction, restore confidence, and confirm the loyalty of the citizens of Tennessee.

THE INTERESTING FINANCE REPORT.

The report of the Internal Revenue Commission transmitted to Congress to-day is most favorably received, and there is little doubt but that its chief features will be adopted. The commission have accomplished a herculean task, and their labors will be highly appreciated everywhere. The report is the most interesting document yet submitted to Congress in connection with the great question of finance.

MISUSE OF THE CAPITOL.

Some lively skirmishing took place in the House today on the vote upon Mr. HILL's very proper resolution that the use of the hall of the House be permitted hereafter for none other than the legitimate uses of Congress. Of late scarcely a day passes that application is not made for the use of the hall for some debating society or other association of that class, and generally for the sake of buncombe. There have been found a sufficient number of members in favor of granting the application to pass a resolution to that effect. To-day the backbone of the House was stiff enough to resist the pressure, and sound judgment prevailed. The resolution passed by a vote of sixty-four to sixty-two.

RECEPTION TO-NIGHT.

The roll of carriages to-night through the streets of the city is ceaseless. Four prominent receptions are being held in different parts of the city. First in prominence and interest is that of Lieut.-Gen. and Mrs. GRANT, at their new and elegant residence on I-street, which is crowded by the most brilliant throng of this gay season. The appointments of the mansion, the hospitality of the great soldier and his excellent wife, and the brilliancy of the company are the ne plus ultra of social refinement and excellence. Receptions are also given by Senator and Mrs. SHERMAN, Senator and Mrs. TRUMBULL, and Secretary and Mrs. HARLAN; and the attendance of course is large everywhere. The number of distinguished military men in the city adds largely to the interest of these occasions. Among them are Major-Gens. Sherman, Thomas, Meade, Hancock, Stanley, and McCook.

NOVELTIES IN CONGRESS.

A bran new idea was embodied in a resolution offered in the House to-day by Mr. JULIAN. It asserts that JEFFERSON DAVIS, in the deliberate judgment of the House, should be tried at once by a civil or military tribunal, and promptly executed, to the end that treason may be made odious and all that sort of thing. You may possibly have heard something like this idea before. The resolution, as at first presented, confined the trial to a military commission, but upon the suggestion of Messrs. SCHENCK, BINGHAM and other lawyers that its was ridiculous for the House to gravely resolve that DAVIS be tried by a tribunal which can have no jurisdiction of the crime of treason. The resolution was amended so as to read civil or military tribunal; and to make a sure thing of it for the jurisdiction of a military court, a further amendment was accommodatingly resolved, viz.: Or the other crimes of which he stands charged. Mr. STEVENS suggested that there are already several resolutions of this kind pending, and he pertinently added, "I hope we are not going mad on this subject." He wished to discuss the resolution, and it therefore goes over till next Monday under the rule.

A BRIDGE CASE.

The United States Supreme Court to-day decided the Philadelphia Chestnut-street Bridge case. Mr. Justice WAYNE delivered the opinion, asserting the principle that the power under the constitution to regulate commerce, extends to all navigable waters, and does not stop at State lines. Bridges are in the character of ferries. He referred to the Delaware Blackbird Creek case, in which Chief-Justice MARSHALL held that the dam authorized there to be erected, stopped a navigable stream, but unless it came in conflict with a law of Congress it was a matter for Delaware herself of which the United States had no jurisdiction. The Court could see no difference between those and the Chestnut-street case, and could not amend the law of Pennsylvania authorizing its erection. The public good is to be consulted, and Congress may, whenever it becomes necessary, interfere, as it did in the Wheeling bridge case, by special or general law within the sphere of its constitutional authority. The Delaware River being within the limits of Pennsylvania, the court could not say whether she exceeded her powers, which could not be made a subject of review by the Supreme Court, which discovered nothing to disturb the decree of the Circuit Court of the Eastern District of Pennsylvania, which is affirmed with costs.

POSTMASTER AT LEAVENWORTH.

The President has nominated Col. JAMES L. McDOWELL to be Postmaster at Leavenworth, Kansas.

BREVET PROMOTIONS.

Col. JOHN G. WRIGHT, of the Fifty-first New-York, (Shephard Rifles,) has been breveted Brigadier-General for conspicuous gallantry at Petersburgh.

RECIPROCITY.

Copies of the preliminary report on the Treaty of Reciprocity with Great Britain, to regulate trade between the United States and the Provinces of British North America, prepared by E. H. DERBY at the request of the Secretary of the Treasury, were to-day laid on the desks of the members of Congress. He appends the draft of a bill to extend the present treaty for the further term of one year from the 17th of March next, on the condition that Canada shall repeal all the duties and taxes on salt, cars, locomotives, vehicles of all kinds, machinery, furniture, tools, implements, soap, starch, boots, shoes, leather, horseshoes and horseshoe nails, harness, tacks, brads, watches, music and musical instruments, clocks, tin and wooden ware, muslin delaines, coarse shawls, satinets, and sheetings and shirtings worth less than one dollar a pound, and raised the internal tax and duty on spirits to at least seventy-five cents per gallon wine measure, and discontinued her free ports on Lakes Huron and Superior. The said treaty for extension shall also provide that the United States may impose any internal taxes on the productions of the provinces, which they levy upon their own products of the same kind. The President is authorized to appoint two Commissioners or Envoys to negotiate a treaty with the United Kingdom and the provinces, either jointly or severally, to regulate the commerce and navigation between the respective territories and people of said provinces and the United States, on terms reciprocally beneficial. It is to be made the duty of the Commissioners to provide, if possible, for the permanent security of the fisheries of the United States; to secure the free interchange of the chief products of art and manufacture, as well as the products of the forest and agriculture and other products between the provinces and the United States; to secure, if possible, the discontinuance of any free ports that may endanger revenue, and the assimilation of duties on articles taxed by the two countries and the removal of all charges for lights and compulsory pilotage, and all discriminating tolls and duties, and for improved navigation between Lake Michigan and the Mississippi, around the Falls of Niagara, and between Lake Ontario, Montreal and Lake Champlain. All articles produced in any of the provinces, which under the provisions of the treaty for extension, if made, shall be freely admitted into Canada from the United States, shall during the year of extension be freely admitted to the United States from Canada, if produced in that country.

THIRTY-NINTH CONGRESS.

FIRST SESSION.

SENATE....MONDAY, Jan. 29.

RIVER IMPROVEMENTS AND CANADA CANALS.

Mr. RAMSEY, presented a memorial from the St. Paul Board of Trade, asking for the improvement of the Upper Mississippi River, and such commercial arrangements with the British Provinces as will secure the freedom of the Welland and St. Lawrence Canals to American vessels; and the enlargement of those canals by the Canadian government to a capacity sufficient to pass vessels of 1,000 tons burden from Lake Superior or Chicago to the ocean; and, also, that a joint commission, representing the governments of the States and Provinces, shall be authorized, with a view to a liberal and satisfactory system of reciprocal trade.

The memorial was referred to the Committee on Commerce.

WITH REGARD TO CITIZENSHIP.

Mr. YATES introduced the following, which was referred to the Joint Committee on Reconstruction;

Whereas, The constitution of the United States abolishes slavery in all the States and Territories of the United States, whereby all constitutions, laws or regulations of any State or Territory, in aid of slavery, or growing out of the same, are null and void; and

Whereas, By virtue of said abolition of slavery, all men, in all the States and Territories, are citizens entitled to all the rights and privileges of citizens, subject only to legal disabilities applicable to white persons: and

Whereas, Also, it is expressly provided that Congress shall have power to enforce by appropriate legislation the aforesaid power abolishing slavery, which cannot be done without protecting all citizens against all restrictions, penalties or deprivations of right resulting from slavery, and securing to them all their civil and political rights, including the elective franchise:

Therefore be it enacted, &c., that no State or Territory of the United States shall by any constitution, law or other regulation whatever, heretofore in force, or hereafter to be adopted, make or inforce or in any manner recognize any distinction been citizens of the United States or of any State or Territory on account of race, or color, or condition; and that hereafter all citizens, without distinction of race, color, or condition, shall be protected in the full and equal enjoyment and exercise of all their civil and political rights, including the right of suffrage.

REORGANIZATION OF THE JUDICIARY SYSTEM.

Mr. HARRIS introduced a bill to reorganize the Judiciary of the United States, which was referred to the Judiciary Committee.

This bill is a remodification of the bill introduced by him at the beginning of the session.

MILITARY ACADEMY.

Mr. WILSON introduced a bill to increase the number of cadets and to raise the standard of admission to the Military Academy. It authorizes the President to appoint two additional cadets for each State represented in Congress, and seventy-five who shall be selected from sons of officers or privates who have died in the military service of the United States, apportioned to the several States according to the number of troops furnished during the war. It also requires for admission after July, 1867, examinations in spelling, reading, writing, grammar, political and physical geography of the United States, United States history and arithmetic. Algebra and geometry are stricken out.

MILITARY EDUCATION.

Mr. SHERMAN offered a bill to promote military education, which was referred to the Military Committee. It provides that for the purpose of promoting knowledge of military science among the young men of the United States, the President may, upon the application of an established college or university within the United States, with sufficient capacity to educate at one time not less than one hundred and fifty male students, detail an officer of the army to act as President or Superintendent of such college or university. The number of officers so detailed shall not exceed twenty at any time, and shall be apportioned through the United States as nearly as practicable according to population, and shall be governed by general rules to be prescribed from time to time by the President.

RECIPROCITY.

Mr. HARRIS presented a remonstrance of the citizens against the renewal of the Reciprocity Treaty, which was referred to the Committee on Foreign Relations.

CIVIL EQUALITY.

Mr. SUMNER presented a petition from the citizens of Pennsylvania asking for an amendment to the constitution prohibiting distinction in civil rights on account of color, which was referred to the Special Committee of Fifteen on Reconstruction.

SCHOOLS IN THE DISTRICT OF COLUMBIA.

Mr. WILSON, from the Committee on Public Lands, reported favorably on the bill to grant a million acres of the public land for the benefit of the public schools in the District of Columbia.

GRANT OF LANDS.

Mr. WILSON, from the Military Committee, reported a joint resolution authorizing the Secretary to grant the use of a portion of the military reserve on the St. Clair River, in the State of Michigan, for railroad purposes, which was passed.

CITY IMPROVEMENTS.

Mr. FOOT introduced a resolution, which was adopted, instructing the Committee on Public Buildings and Grounds to inquire into the expediency of making an appropriation for the improvement of the public grounds in Washington City.

COLLECTING SOLDIERS' CLAIMS.

Mr. WILSON called up the bill to restrict the amount of fees for collecting the claims of soldiers to $10 each.

Mr. CLARK offerred an amendment to except cases in which the accounting officers shall certify that the services rendered are worth more than $10, which was adopted. The bill was then passed—yeas, 33; nays 7.

THANKS TO ADMIRAL FARRAGUT.

Mr. GRIMES offerred a resolution giving the thanks of Congress to Rear Admiral FARRAGUT and his officers and men, for gallant conduct in the engagement in Mobile Bay, Aug. 5, 1864, which was referred to the Naval Committee.

CIVIL RIGHTS TO BE PROTECTED.

Mr. TRUMBULL called up the bill to protect all in the enjoyment of their civil rights and to furnish the means of their vindication. It provides that there shall be no discrimination in civil rights of immunities among the inhabitants of any State or Territory of the United States, on account of race, color, or previous condition of slavery; but the inhabitants of every race and color, without regard to any previous condition of slavery or involuntary servitude, except as a punishment for crime, whereof the party shall have been duly convicted, shall have the same right to make and enforce contracts, to sue, be parties and give evidence, to inherit, purchase, lease, sell, hold and convey real and personal property, and full and equal benefit of all laws and proceedings for the security of person and property, and shall be subject to like punishment, fines and penalties, and to none other, any law, statute, ordinance, regulation or custom to the contrary notwithstanding.

The remainder of the bill prescribes punishments for the violation of the above provisions by fine and imprisonment.

Mr. TRUMBULL offered the following amendment, to be inserted immediately after the enacting clause in the first section:

"That all persons of African descent born in the United States are hereby declared to be citizens of the United States."

Mr. TRUMBULL proceeded to address the Senate on the above, which he said was a measure necessary to the enforcement of the Constitutional Amendment, and called for by the second clause of that amendment. Since the adoption of the Constitutional Amendment which had declared all the inhabitants of the United States free, he said, no more important measure had engaged the attention of Congress than this one. This proposes to give practical effect to that declaration. The announcement of great fundamental laws are of little consequence while they who are to be affected by them are denied the means of availing themselves of their benefit. Of what avail was the immortal declaration that all men are created free and equal—that they are endowed by their Creator with certain inalienable rights—that among these are, life, liberty and the pursuit of happiness—and that to secure these rights governments are instituted among men—to the millions of African descent in this land, who for generations were subjected to a bondage the most abject and cruel the world has ever known? Of what avail was that other declaration that the citizens of each State shall be entitled to all privileges and immunities of citizens of the several States, to a citizen of Massachusetts, who, for undertaking to assert a Constitutional right in the courts, had to flee from South Carolina to escape personal violence? Of what avail will be the great act abolishing slavery if the late slaveholding States, by unequal, oppressive and tyrannical legislation, shall still be permitted to deny these persons of African descent the great essentials of freedom? In some of the States, Mississippi for instance, free negroes are not permitted to enter the State under penalty of being sold into slavery for life. Those residing in the State are not permitted to travel from one county to another without a pass; and for exercising the functions of a minister of the gospel for negroes are furnished with any number of lashes not exceeding 39. All such acts are inconsistent with the freedom of the colored race, and are badges of servitude made in the interests of slavery, and became null and void when slavery was abolished. The measure under consideration was intended to protect colored persons against such legislation and all others which discriminate against them in civil rights on account of color. The first section declares that all persons of African descent, born in the United States, are citizens of the United States; that no discrimination in civil rights shall be made against them, nor in punishment for offences on account of color. This section is the basis of the whole bill, its provisions being designed to give practical effect to the rights therein declared. Has Congress the right to enact it? I contend that it has, and that the section is nothing more than an amplification of the constitutional provisions abolishing slavery and securing to the citizens of each State the priviliges and immunity of citizens in the several States. Liberty and slavery are opposite terms, and it is difficult to define either with exactness. Natural and absolute liberty cannot exist in civil government. Nor is such a thing known in any government as absolute slavery. Every person, as a member of society and civil government, necessarily gives up some of his natural rights. And so the most abject slave is permitted to enjoy some rights under every known form of government. Civil liberty is no other than natural liberty, so far restrained by human laws, which are equal to all and no further than is necessary and expedient for the general advantage of the public. Every wanton and causeless restraint is a degree of tyranny and destruction of liberty. The bill under consideration desires all persons born in the United States to be citizens; and as citizens they are entitled to certain fundamental rights; among which are protection by the government, the enjoyment of life and liberty, with the right to acquire, possess and obtain happiness and safety; subject, nevertheless, to such restraints as the government may justly prescribe for the general good of the whole. Congress being vested by the constitution with powers by appropriate legislation to abolish and prohibit slavery, has as a consequence power to abolish slave laws which deprive a freeman of his rights as such, and which lead to slavery. The power to pass the measure being established, the remaining question is—Will the bill, if enacted into a law, be effective for the purpose? It is designed to accomplish its power for punishing all persons who deny colored persons equality in civil rights, no matter under what pretension, and for this purpose makes use of the same machinery formerly used for the reception of the fugitive slave, and the punishment of those aiding him to escape. Surely it cannot be unconstitutional, now that slavery is abolished, to enact as severe penalties against those who attempt to reduce freedmen to slavery as, when slavery existed, were enacted against those who should attempt to make them free. The details of the bill are believed to be all that is necessary to secure equality in civil rights, through the Federal courts, to all persons in the United States.

Mr. VAN WINKLE asked Mr. TRUMBULL if persons of African descent were not now citizens, under what authority could Congress make them citizens?

Mr. TRUMBULL said that Congress could do so under the constitutional authority to establish uniform laws of naturalization.

Mr. SAULSBURY (Dem.) looked upon this bill as more dangerous to civil liberty than any one ever introduced in the Senate. He denied the power under the Constitutional Amendment to pass such a law. The second clause of that amendment never intended such an invasion of the rights of citizens and of States. If the amendment, instead of abolishing slavery, had abolished all distinction of color, then such a bill might be justified. But there was now no resemblance whatever between the amendment and the provisions of this bill.

Mr. HOWARD asked Mr. SAULSBURY whether the intention and meaning of the Constitutional Amendment was not to render him who was formerly a slave a freeman.

Mr. SAULSBURY replied that the amendment did nothing to the slave but remove the burden of servitude from him. It was about time, he said, that we heard no more about tears from the poor slave. He had seen more cause in the last few years to shed tears for the poor white man. He believed that if the bill was passed it would be construed to grant the right of suffrage to negroes in the States. Such might not be the intention of the friends of the bill, but such would certainly be the result of its passage. If the President signed this bill, and the bill for the enlargement of the power of the Freedmen's Bureau, he would sign two acts more dangerous for the liberty of his countrymen, and more disastrous to the citizens of the country, than the acts that have been passed from the foundation of the government to this present hour.

At 3:30 o'clock the Senate, on motion of Mr. SUMNER, went into executive session, and soon after adjourned.

HOUSE OF REPRESENTATIVES.

PRESENTATIONS TO OFFICIALS.

The House proceeded to the consideration of the resolutions introduced by Mr. NIBLACK, (Dem.,) last Monday, declaring, first, that the conduct of his Excellency, ANDREW JOHNSON, in refusing the present of a carriage and horses from some of his friends in New York was, under the circumstances, eminently prudent, commendable and patriotic, and affords a valuable example to all others similarly situated, and meets the unqualified approbation of this House; second, that as the sense of this House, the practice now so common, of subordinates under the government giving presents to their superior officers, dependent upon them for appointments and promotion to office, is demoralizing in its tendency, destructive to public morals, and ought to be prohibited.

Mr. FARNSWORTH moved to lay the first resolution upon the table, but the question was decided in the negative; 13 against 120.

The two resolutions were then separately agreed to.

THE USE OF THE REPRESENTATIVES HALL.

Mr. HILL offered a resolution, which was agreed to, that the Committee on the Rules be instructed to inquire into the expediency of reporting a rule prohibiting the use of the hall of the House of Representatives for any other purpose than the legislative purposes of Congress.

THE TRIAL OF JEFF. DAVIS.

Mr. JULIAN offered a resolution declaring that in the deliberate judgment of the House the speedy trial of JEFF. DAVIS for the crime of treason, and his prompt execution if found guilty, are imperatively demanded by the people of the United States, in order that treason may be adequately branded by the nation, traitors made infamous, and the repetition of their crimes, as far as possible, be prevented.

Mr. SCHENCK suggested an amendment, which Mr. JULIAN accepted, to provide for the trial either by a civil or military tribunal.

Mr. JULIAN also accepted a modification proposed, by Mr. BINGHAM, adding "or the other crimes of which he stands charged."

The House refused to second the demand for the previous question, when, debate arising, the resolution went over.

TO EXEMPT FROM TAXATION.

Mr. MILLER introduced a bill to exempt from taxation the Pennsylvania Institution for the Instruction of the Blind.

THE DISTRICT OF COLUMBIA ELECTION LAWS.

Mr. FARQUHAR offered a resolution, which was agreed to, instructing the Committee on the District of Columbia to report a bill to amend the election laws of the District so as to exclude from the exercise of the right of suffrage therein all persons who have willingly borne arms against the United States, or have accepted office from the rebels during the late rebellion.

BILL FOR THE RELIEF OF CERTAIN PERSONS.

Mr. INGERSOLL, from the Committee on the District of Columbia, reported a bill appropriating $2,500 for the relief of the sufferers by the late explosion at the Arsenal.

Mr. WASHBURNE objected, saying that a general bill would be best to meet all such cases.

TRANSFER OF CASES TO UNITED STATES COURTS.

Mr. KELLY introduced a bill which was referred to the Judiciary Committee, providing for transferring all cases now pending in the State courts wherein non-residents are parties, plaintiffs and defendants, to the United States courts.

GEN. SHERMAN IN THE HOUSE.

The House resumed the consideration of the amendment to the constitution apportioning direct taxation

Continued on Eighth Page.

OUR REVENUE SYSTEM

Important Report of the Special Commission.

Thorough Exposition of the Laws and their Defects.

The Revenue Laws of Great Britain and France.

Results thus far in the United States.

VARIOUS AMENDMENTS RECOMMENDED.

How to Equalize and Lighten the Public Burden.

TREASURY DEPARTMENT,
OFFICE OF THE UNITED STATES REVENUE COMMISSION, Jan. 1866.

To the Hon. Hugh McCulloch, Secretary of the Treasury:

SIR: The undersigned, members of the commission, appointed by the Secretary of the Treasury in accordance with the provisions of section 19 of the Amendatory Act of March 3, 1865, "To provide Internal Revenue," &c., have the honor to submit the following report.

The following are the provisions of the Act above referred to, constituting this commission:

"That the Secretary of the Treasury is hereby authorized to appoint a commission, consisting of three persons, to inquire and report at the earliest practicable moment, upon the subject of raising by taxation such revenue as may be necessary in order to supply the wants of the government, having regard to and including the sources from which such revenue should be drawn, and the best and most efficient mode of raising the same, and to report the form of a bill; and that such commission have power to inquire into the manner and efficiency of the present and past methods of collecting the internal revenue, and to take testimony in such manner and under such regulations as may be prescribed by the Secretary of the Treasury."

The commission thus authorized became fully organized in June, 1865, by the appointment of the following members: DAVID A. WELLS, of New-York; STEPHEN COLWELL, of Pennsylvania, and SAMUEL SNOWDEN HAYES, of Illinois—with E. B. ELLIOTT, of Massachusetts, as Secretary; and has since then been constantly engaged in the discharge of the duties assigned to it.

The creation of a commission charged with the investigation of important public duties with reference to future legislation, and, at the same time, consisting of other than members of the National Legislature, was undoubtedly a novelty in American experience. It finds, however, frequent precedents both in Great Britain and in France; and it is believed to present some obvious advantages over the methods, ordinarily followed, of conducting such investigations through Congressional committees.

In the present instance, a more unrestricted opportunity has been afforded to the commission for personally inquiring into and making themselves practically acquainted with the nature and character of some of the great sources of national revenue, and of observing the operation of the revenue laws in respect to the same, than could have been well enjoyed by a Congressional Committee, upon the members of which would have rested at the same time the onerous and responsible duties of legislation, the many and varied claims of constituents, and also, to a greater or less extent, the claims of important private interests. The commission, therefore, in view of these advantages, confidently anticipate that the first result of their labors, as now presented, may receive the unbiased judgment of the Congress to which they are to be submitted.

Previous to the year 1861, the United States stood before the world in the anomalous position of a great nation with, substantially, no national debt. Since then, the measures required for the maintenance of the national existence have entailed upon the nation a debt rivaling or exceeding in magnitude the accumulated deficits of any of the old States of Europe, and rendering necessary the collection of an annual revenue, which, though at present somewhat indefinite, may be safely stated as unparalleled by the collections of any other nations, with the exception of France and Great Britain. The question of the hour, then, is, "In what manner shall this debt be treated, the payment of its interest be provided for immediately and recurringly, and the payment of its principal gradually, without impairing the strength and resources of the nation, or of arresting its progress and development?" To endeavor to answer this question in part, is the business with which the commission find themselves charged by the appointment of the Secretary of the Treasury and the authority of Congress.

The same exigency which created the debt, has also rendered it expedient that the nation should thus far avail itself of every means in its power to raise, by direct and indirect taxation, the largest possible revenue in the least possible time, without much regard to acknowledged politico-economic laws or precedents; so that, at the present time, the sources of national revenue may be said to be commensurate and coextensive with every department or sub-department of trade or industry in the country, as well as of every form of fixed or circulating capital.

It accordingly became apparent to the commission, at the outset, that any attempt to embrace in their investigations, prior to the time of the presentation of a first report, the whole field of inquiry assigned to them, would not only be impracticable, but also, that any effort with this object in view would, from its necessary diffuseness, lead to no practical or satisfactory results. They therefore, in default of any specific instructions, either from Congress or the Secretary of the Treasury, other than were contained in the act authorizing the commission, adopted the plan of taking up specifically for investigation, those sources of revenue which our own experience and the experience of other countries have indicated as likely to be most productive under taxation, and most capable of sustaining its burdens. The result of these investigations the commission propose to submit in the form of independent and special reports.

In carrying out this plan, they have sought to make themselves practically acquainted with each subject of inquiry by personal inspection, (when the investigation related to a specific branch of industry,) and by putting themselves in all cases into direct and frequent communication with revenue officials, and with representative business men from every section of the country. The commission have also, in most cases, caused the information communicated to them to be received in the form of testimony, under oath, and to be faithfully reported; and they express the hope that Congress will consider it expedient to order this record to be preserved in printed form. Representing as it does the experience and matured opinions of the best business men of the country, each speaking about his own profession, and often revealing facts which, in daily life, are screened from the public eye, this testimony cannot but be of great value for future reference; and in laying it before Congress and the people of the country, the commission feel that they will have rendered an important service, whether their specific recommendations shall be adopted or not. The Parliamentary archives of Great Britain contain many such repertories of evidence, to the value of which the public men of England and the scientific inquiries of all countries have again and again testified.

It is evident that the work of the commission, prosecuted in the manner described, must necessarily be protracted and laborious. The six months, during which they have been occupied, have scarcely been sufficient for becoming acquainted with the requirements of their work, and for the gathering of materials to serve as the basis of investigation; and the unconsidered statements and memorials touching the relation of the business interests of our country to our revenue system, which have thus far accumulated in their hands, will require at least six months for their proper examination and discussion. They accordingly offer no apologies, if in this their present report, the extent of their investigations should seem too limited for the time during which they have been occupied.

One of the greatest difficulties encountered from the outset has been to obtain exact and comprehensive information; and the commission, as the result of their experience, feel warranted in asserting that no full and reliable statistics concerning any branch of trade or industry in the United States, with possibly a few exceptions, are now or have ever been available.

The census of 1860, only made available for detailed reference some four or five years after its enumeration, has been to the commission of but little service.

Nor do the statistics which have been furnished from time to time by the Treasury Department, afford the knowledge of those facts which are so essential as a groundwork for the labors of the commission.

On the 9th day of August, 1865, in response to a call for information relative to the importation of spirits distilled from grain, and the duties accruing therefrom, the following returns were sent:

Statement (submitted Aug. 9,) exhibiting the quantity of spirits distilled from grain imported into the United States; with rates of duty and imposts accruing thereon, during the fiscal years ending the 30th of June, 1862 to 1864, inclusive.

Year ending June 30.	Gals. Imported.	Rates of Duty.	Duties Accruing.
1862	1,117,082	50 cents per gallon	558,541
1863	1,064,576	$1 per gallon	1,064,576
1864	867,163	1 per gallon	867,163

Subsequently, the commission, finding that the above returns did not, in any degree, correspond with the statements of the New-York trade, called for a reexamination of the same, and in answer to their call were furnished with a re-statement of the foregoing returns, as follows:

Statement (submitted Nov. 2) exhibiting the duties collected upon the importations of spirits distilled from grain, at Boston, New-York, Philadelphia, Baltimore and San Francisco,* during the fiscal years ending June 30, 1862, 1863, and 1864.

Year ending June 30.	Gallons.	Rates of Duty.	Duties.
1862	30,190	40 to 50 cents per gallon.	$14,534
1863	45,363	$1 00 per gallon.	45,363
1864	175,144	1 00 per gallon.	175,144

In further illustration, they also submit copies of the returns sent to the commission, under dates of Sept. 12 and Nov. 2, 1865, respecting the imports and duties accruing on chicory.

Statement (submitted Sept. 12,) exhibiting the quantity and value of chicory imported into the United States, with rates of duty and imposts accruing thereon, for the following years:

Year ending June 30.	Pounds Imported.	Duties Accruing.
1862	7,451,771	$215,842
1863	10,641,330	305,983
1864	5,243,760	107,033

Statement (submitted Nov. 2, 1865) exhibiting the duties collected on the importations of chicory, &c., at Boston, New-York, Philadelphia, Baltimore and San Francisco* for the following years:

Year ending June 30.	Pounds.	Rates of Duty.	Duties.
1862	7,069,186	From 1 to 2 cts. per pound	152,600 30
1863	5,215,105	From 2 to 3 cts. per pound	140,402 98
1864	5,825,346	From 2 to 3 cts. per pound	†160,750 83

*Returns from San Francisco received only up to April 30, 1864.

†Although the latter table embraced only the five principal ports, yet it will be observed that the quantity and value of chicory imported in the year 1864, as given therein, exceed in amount those given in the former table, which purported to include the returns from all the ports in the United States.

Subsequently, the commission called for a statement of imports, exports, and values of various articles for the fiscal year 1864-5, and under date of Dec. 19, 1865, they received the following statement, with others, respecting the coffee trade of that year:

	Quantity.	Value.
Imports, lbs	104,316,581	$10,966,541
Exports, lbs	21,962,943	5,687,356
Estimated consumption, lbs	82,353,638	5,278,685

The duties received on the above quantity consumed were, at 5 cents per pound, $4,117,681.

It will be seen from the above statement, that the value of all the coffee imported during the year was returned at 10½ cents per pound, when the actual fact was that the average invoice price of the coffee imported in the United States during the year 1865, was not less than 13 cents, and was probably in excess of that figure. Looking next at the Treasury statement of the exports of coffee, we find that the 21,962,943 pounds sent out of the country during the same year had the extraordinary value of nearly 26 cents per pound; while the 82,353,638 pounds retained for consumption had a value of only 6 4-10 cents per pound; and finally the value of the quantity retained for consumption, $5,278,685, paid at the duty of 5 cents per pound, an aggregate of $4,117,681, being 78 per cent. of the whole value.

The truth is that, until of late, no occasion has existed to call for preparation, by the Treasury Department, of correct statistical data concerning the commerce of the country; and consequently but little attention has been paid to this matter. The changed state of affairs, the present difficulties experienced by this commission, and the future difficulties which in many ways must occur from the want of correct and detailed commercial statistics, will, it is hoped, induce Congress to make careful provision for their preparation and publication.

In the Bureau of Internal Revenue a better system prevails, and the published returns of revenue, and the amounts received from specific sources, are believed to be substantially correct. Overburdened, however, as this bureau was with work, and delayed by a want of promptness on the part of district collectors,* many of whom are destitute of business experience, it was unable to furnish the commission with any detailed statement of its specific sources of revenue for the fiscal year ending June 30, 1865, until nearly six months thereafter.

Another great source of difficulty experienced by the commission in conducting their investigations, with a view of arriving at any correct estimates of the future revenue of the country, has been the abnormal and disturbed condition of every branch of trade and industry since 1861, owing to the effects of the war, the frequent alterations of the tariff, and the inauguration of the internal revenue system. Many branches of trade and industry have been curtailed during this period from thirty to seventy-five per centum, and some few have been entirely destroyed.† Every advance made in the tariff and the excise has, moreover, been anticipated to such an extent by every class of importers, dealers, manufacturers and speculators, that it cannot be said as yet that the government has fully tested the capacity of any one of what may be considered as its great and legitimate sources of revenue. Thus, for example, the commission estimate that on the 1st of July, 1864, the date when the advance in the tax on distilled spirits, of from sixty cents to one dollar and fifty cents per gallon took effect, there were made and stored, in anticipation of this advance, at least forty millions of gallons, or a quantity sufficient to supply the wants of the country for at least a year in advance. Since July 1, 1864, therefore, the receipts of the government from distilled spirits have, from this cause, necessarily been inconsiderable. Of cigars, in like manner, it is estimated that from seventy to eighty millions were manufactured and stored in the city of New York alone, in anticipation of the tax. The stock of spices imported into the country, previous to the advance of the tariff, was also probably equal to nearly two years' supply; while in the case of the insignificant article of matches, on which the tax is only one cent per bunch, the stock accumulated in anticipation of the tax was so large that it has not, even at the present date (January, 1866), been entirely exhausted.

This abnormal condition of things, coupled with the fact that the excise has been levied, to a great extent, on a basis of greatly inflated values, renders it extremely difficult to predicate anything with certainty concerning the future from the immediate past.

Before entering into any discussion on the working of our present revenue system, and of the changes which it may be expedient to make in it, the commission would ask attention to a brief *résumé* of the revenue systems of the two countries of Europe which are most akin to the United States in population, resources and development—France and Great Britain. In both of these countries the necessity of large taxation, extending over a period of many years, has induced a thorough investigation of the subject, and the record of their experience cannot be profitably ignored in the framing of a permanent system for the United States.

REVENUE SYSTEM OF GREAT BRITAIN.

The close of the great European war, in 1815, found Great Britain with a complex system of taxation, the growth of her necessities at a period when vast military and naval expenditures, and the burden of an increasing debt, had tasked the ingenuity of Ministers to devise new sources of revenue. "The love of imposts was omniscient; it seized on every article which by any possibility an Englishman could want." More than a thousand different kinds of foreign produce paid tribute at the Custom-house, while the heavy hand of the exciseman was laid on many articles of home production and of indispensable domestic use.

Navigation laws—long before adopted to control the carrying trade between Great Britain and her colonies and the rest of the world—had operated to repel foreign commerce; and corn laws, enacted in the interest of the landed aristocracy, had carried the food of the people to starvation prices. The law of 1815 wholly prohibited the importation of foreign wheat till the home price reached eighty shillings a quarter, or about $2 50 bushel. Under the operation of this law, the price of wheat rose from sixty-four shillings a quarter in 1815, to an average of ninety-four shillings in 1817, and in June of that year reached the frightful figure of one hundred and twelve shillings and eightpence, or $3 50 a bushel. Trade languished, the people were starving, and bread riots disturbed the peace and menaced the safety of the kingdom. This state of things gave birth to the struggle between the landed proprietors and the manufactures, which ended thirty years afterward in the repeal of the corn laws and the triumph of free trade. The workmen clamored for cheaper food while their employers petitioned Parliament to extend their markets. The war, with its restrictions on foreign intercourse, had made England the chief manufacturer of the world. A dense population, colonies planted in every clime, a great mercantile marine, and the possession of abundant coal and iron, and of much private capital, supplied conditions to cheap production and a wide diffusion of products such as set the competition of other nations at defiance.

These natural and acquired advantages were, however, in a measure neutralized by unwise commercial restrictions and burdensome taxes, but with the restoration of peace these burdens began gradually to be removed. The commerce of the East had been set free from the monopoly of the East India Company in 1814. The treaty of reciprocity with the United States in 1815, which was followed by similar treaties with the European Powers, and alterations made in the navigation laws in 1822, opened the British islands more freely to foreign commerce, and at the same time enlarged the carrying trade of British ships. Heavy duties on raw materials, and materials partly wrought, entering into domestic manufactures, were repealed or greatly lessened; and though the duties on foreign fabrics were also lowered, the importation of some of them seriously interfered with the home manufacturer. In silks alone the French were superior, and against that superiority the British manufacturer was protected by restrictive duties down to the ratification of the treaty with France in 1860, when, for the sake of advantages to be gained in the export to France of coal, iron, machinery and other British products, the silk duties were repealed.

From 1815 to 1840, the condition of the manufacturer was steadily improving; but great ameliorations were still needed before the productive capacity of the country could obtain its full development. Foreign competition in the home market had long ceased to be feared, and only hindrances now lay in domestic restrictions. A parliamentary report in 1840, showed that out of a customs revenue of £22,000,000, £20,000,000 was derived from duties on raw materials and on food; and it disclosed the still more remarkable fact that 94½ per cent. of this revenue was levied on seventeen articles, while more than eleven hundred articles contributed to make up the residue of 5½ per cent., being the insignificant sum of £1,250,000. In the more numerous category were included all foreign manufactures except silk.

It thus appeared that the duties on the foreign imports of Great Britain were a great tax on the home producer; the high price both of raw materials and of food helping to swell the cost of manufactures, and thus benefiting the foreign competitor. "A nation of manufacturers can only subsist as they sell their produce, and they can sell their produce only as they sell it cheap. But the ability to sell their produce cheaply implies a cheap command of the raw material and of the workman's food; to tax these is to decree the nation's ruin and involve all classes alike in bankruptcy and pauperism."

This was the argument of the Manchester party in 1840, and it speedily came to be the creed of the nation. The policy of protection to agriculture yielded at last, and the revenue system was subordinated to the more important end of creating national wealth. All duties burdensome to the manufacturer were repealed, both in the nature of customs and excise, the policy being to enable the British producer to apply the largest amount of home labor to the smallest value in foreign staples, under conditions which enable him to put his product into foreign markets at the lowest possible cost.

This principle is the key to British free trade, and it is claimed to be of universal applicability; but it may be gravely questioned whether it is not protection in a more subtile form. Such is the opinion of M. BLOCK, a modern French economist of eminence, who classes under protective measures, the freeing of raw materials and of food from customs duties.

Having described the influences which have determined the present revenue system of Great Britain, we proceed to give the details of the modern budget.

The gross revenues of the United Kingdom for the year ending March 31, 1865, were as follows:

Customs	$115,023,808
Excise	97,048,180
Stamps	47,659,870
Land and assessed taxes	16,439,670
Income and property taxes	39,928,888
Post-office	20,852,197
Crown lands	2,212,000
Miscellaneous	14,967,183
Total	$354,131,772

Of the customs revenue, ($115,023,808,) twenty-five specified articles yielded $112,819,781, while all other articles, not specified, yielded only $49,431. The balance appearing under the head of customs, was derived from the duty on British spirits collected at the custom-house, ($1,468,445,) and from sundry petty sources.

The chief portion of this class of revenue was derived from the following twelve articles:

Coffee and chicory	$2,604,803
Corn meal and flour	2,839,979
Currants and raisins	1,898,626
Spirits	16,522,249
Sugar and molasses	27,113,370
Tea	22,355,431
Tobacco and snuff	30,579,989
Wine	6,597,028
Wood and timber	1,389,450
Total	$111,827,920

Of the excise, ($97,141,618,) the sum of $97,048,180 was derived from nine specified articles, viz.:

Chicory	$82,315
Hackney coaches	513,225
Licenses, including game licenses	10,722,015
Malt	31,972,765
Race-horses	38,730
Railways	2,198,660
Stage carriages	645,590
Spirits	50,883,655
Sugar	22,315
Total	$97,048,180
All other articles	93,438
Total	$97,141,618

Of the stamp duties ($47,659,870) the greatest portion was collected under the following heads:

Deeds and other instruments	$8,188,920
Probate of wills and letters of administration	7,535,808
Bills of exchange	3,846,535
Commutation on bank notes	645,015
Receipts, drafts, and other 1d. stamps	2,501,245
Marine insurances	1,993,840
Licenses and certificates	655,920
Newspapers	587,735
Legacies and successions	11,839,970
Fire insurances	7,861,360
Probate Court fee stamps	674,305
Patents for inventions	567,398
Sundry minor classes	805,600
Total	$47,659,870
The land tax yielded	5,619,600

The assessed taxes were mainly under the following heads:

Inhabited houses	$4,584,030
Servants	1,056,220
Carriages	1,794,005
Riding horses	1,256,765
Other horses and mules	890,009
Dogs	1,051,650
Armorial bearings	307,495
Unenumerated	79,885
Total	$10,720,820

The following are about the per centages yielded by each item to the revenue: Customs, 32; excise, 28; stamps, 13½; land and assessed taxes, 5; income and property taxes, 11; post-office, 5½; miscellaneous, 5.

Of the customs revenue, 91 per cent. was derived from five articles—spirits, sugar, tea, tobacco and wine.

Of the excise, 97 per cent. was derived from licenses, malt and domestic spirits.

Intoxicating beverages and tobacco yielded nearly 40 per cent. of the total revenue.

The most productive stamp duties were those on the conveyance and transmission of property; deeds, probate of wills and legacies and successions. Next to these stood stamps on policies of insurance.

The direct tax on land seems very small, being only about 1½ per cent. of the total revenue, but estates and interest in land are reached through the income tax, of which nearly 60 per cent. (under schedules A and B) is assessed on real property and the profits of occupying it.

The income tax is at present six pence in the pound, or more than four per cent. on the assessed valuation. This tax, originally created by Mr. PITT in 1798, as a war tax, was repealed in 1815, when it yielded $75,000,000. It was reimposed by Sir ROBERT PEEL, in 1842, to enable him to make his reductions of the tariff. It has varied from five pence to one shilling and four pence, (during the Crimean war,) and, though long treated by the Chancellor of the Exchequer as a temporary expedient, has been found too useful to be dispensed with, and it is likely in future to have a permanent place in the budget.

Such are the leading features of the British revenue system. Having always a regard to the exemption of home industry from burdens, Great Britain thus raises her taxes: 1. From articles of necessary and large consumption, as tea, sugar and coffee. 2. From articles of indulgence, as spirits, beer, (malt,) tobacco and wine. 3. From licenses and other taxes on occupations. 4. From stamps on legal documents, the conveyance and descent of property, and instruments of business. 5. From occupied houses, and the luxuries of living, servants, horses, dogs and carriages. 6. From incomes derived from realized property and professional and other earnings. 7. From the Post-office.

REVENUE SYSTEM OF FRANCE.

The ordinary revenue of France, according to the budget of 1865, was derivable from the following sources:

Direct taxes	$63,072,280
Registration, stamps and public domains	81,587,883
Royal forests	8,051,508
Customs duties and salt	29,435,000
Indirect taxes	115,600,405
Post-office	14,459,000
Sundry revenues	26,441,939
Produce of miscellaneous taxes	11,738,380
Total	$350,407,912

To understand the foregoing table, it will be necessary to analyze the several items, and finally rearrange them, arbitrarily, with a view to a more intelligent classification.

The direct taxes are made up as follows:

Land tax	$33,860,000
Tax on persons, and on tenant property	9,687,600
Doors and windows	7,273,240
Licenses ("patentes")	11,801,440
Pleasure horses and carriages	340,000
First warning to newspapers	111,000
Total	$63,072,280

The land tax is assessed, not on the real value of the land, but on the net rental or income; receipts and expenditures being estimated on an average of ten years. If there are buildings, they are separately assessed, on the same principle, the land on which they stand being valued as if for cultivation.

The tax on persons is in the nature of a poll-tax, and is estimated at the value of three days' labor, according to the average price paid in the commune.

The tax on tenant occupancy ("contribution mobilière") is imposed on all occupants of rented dwellings, and is usually 9 or 10 per cent. of the rental.

The tax on doors and windows is according to a fixed scale; it is levied only on occupied houses, and is usually paid by the tenant.

The license tax ("patente") is a tax on trades and occupations, and on certain of the liberal professions. The amount of it is regulated by the nature of the occupation, having regard to the population of the city or town where it is exercised, and by the rental of the premises in which it is carried on. So indispensable is this license, that without it the person of whom it is required, cannot sue in a court of justice, have the benefit of any judicial decision, or receive any magisterial certificate.

The revenue from registration, stamps, and public domains is thus distributed:

Registration, mortgages, &c.	$63,844,402
Stamps	[illegible]
Sales from and income of public domains, &c.	2,437,882
	$81,587,883

Registration is the necessary mode of authenticating various private acts and events; and it is imposed chiefly with a view to revenue. All judicial and magisterial acts are required to be recorded for this purpose, as well as for perpetuating evidence.

Stamps are of two sorts, the one impressions stamped by government officers on paper, which is required to be used for certain classes of documents, and the other movable stamps like the revenue stamps of the United States, which are used and canceled in the same manner.

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* By a circular of the Commissioner of Internal Revenue, dated Dec. 29, 1865, it appears that during the previous four months, over three hundred and fifty errors, in the returns of district collectors, in sums varying in amount from a few cents to nearly $60,000, were detected.

†See special report on distilled spirits.

The receipts for sale of property and other income from the public domains are of a miscellaneous character, and of small amount, and need not be specified.

The chief produce of the royal forests is wood and timber, the sale of which yielded the considerable sum of $8,000,000.

Customs Duties and Salt.—This head of the revenue is divided into import duties on—

Miscellaneous merchandise	$14,439,200	
Colonial sugar	7,058,600	
Foreign sugars	2,285,000—	$23,782,800
Export duties		82,000
Navigation dues		832,600
Sundry customs duties		276,000
Duty on the consumption of salt, collected through the Custom-house		4,509,600
Total		$29,483,000

Indirect taxes are thus distributed:

Duties on beverages	$42,585,400
Duties on consumption of salt, not collected at the Custom-house	1,683,000
Duties on domestic sugar	11,786,000
Produce of government sale of tobacco	45,295,600
Produce of government sale of gunpowder	2,550,800
Sundry and miscellaneous duties	11,589,600
Total	$115,600,400

Under the head of Sundry Revenues are the following:

Revenue from the universities	$571,700
Revenue from Algeria	3,850,000
Sums reserved and saved from civil pensions	2,915,740
Increase of sinking fund	19,104,549
Total	$26,441,989

Among the miscellaneous taxes ($11,736,360) are taxes on estates in Mortmain, on patents for inventions, on telegraphs, profits in new issue of bronze currency, revenues from prisons and houses of correction, &c., &c.

The following classification seems to us to present the sources of revenue more clearly than that adopted in the French budget:

Direct taxes, ownership and use of land and buildings, poll taxes, licenses, &c		$63,072,280
Registration, stamps, &c		81,537,883
Royal forests (wood and timber sold)		8,051,300
Customs duties on foreign merchandise		14,439,200
Exports, navigation, and other miscellaneous customs duties		1,192,600
Sugar, import duties on colonial	$7,058,000	
Sugar, import duties on foreign	2,285,000	
Sugar, excise duties on domestic	11,786,000—	21,129,600
Salt, collected through Custom-house	4,509,600	
Salt, collected elsewhere than Custom-house	1,683,000—	6,192,600
Beverages		42,685,400
Tobacco, sale of		45,295,400
Gunpowder, sale of		2,550,800
Sundry indirect taxes, not enumerated		11,589,600
Post-office		14,482,000
Revenue from Algeria		3,850,000
Income of Sinking Fund		19,104,549
Miscellaneous		15,223,800
Total		$350,407,212

It will be seen by the foregoing analysis, that direct taxes, registration, stamps, customs duties, sugar, beverages and tobacco, yielded more than 76 per cent. of the whole revenue, in the following proportions: Direct taxes, 18 per cent.; registration and stamps, 23 per cent.; customs duties, (excluding sugar.) 4½ per cent.; sugar, 6 per cent.; beverages, 12 per cent.; and tobacco 13 per cent. The deficit in the French budget for 1864 is reported at about 50,000,000 francs.

Comparing the French with the English revenue system, we observe the same exemption from taxation of home industry, especially of those manufactures which find a market in foreign countries. Land is subjected to heavier burdens in France than in England, and the freedom of occupation and action is restrained by heavier exactions in the way of licenses, stamps and registrations. The revenue derived from foreign imports is trifling in comparison with the customs revenue of Great Britain. The appetites and indulgences of the people are reached alike in both countries, by heavy taxes on sugar, beverages and tobacco, and in both the post-office is made to contribute a large revenue.

Of the two systems, the nature and details of which we have thus briefly sketched, the English is the only one which especially commends itself to the American investigator; and this system, the result of a long experience in the economy of taxation and national development, and for the perfecting of which the best efforts of British statesmen, for at least the last quarter of a century, have been assiduously given, affords, in the opinion of the commission, some indications for determining what ought to be the future revenue policy of the United States. And in saying this, the commission do not wish to be understood as recommending any servile imitation of details, for nothing seems more evident than that a revenue system for a particular country cannot be framed theoretically, or copied from any other, but must in every case be adapted to the resources of the country for which it is designed, and the fiscal aptitudes and capacity of its people.

Thus, upon no one point are writers on the theory of taxation better agreed, than that taxation of raw materials is to be avoided as far as possible; but yet with the experience and practice of the government of British India in respect to opium, salpetre and shellac; of Holland in respect to the coffee, spices and sugar of Java and Sumatra; of China with her tea; Portugal with her wines; and Peru with her guano, it would be hardly the part of wisdom and sound policy for the United States to legislate on general principles only, in respect to articles of which they, like the nations referred to, have also a virtual monopoly; and for the supply of which other territories than their own are dependent.

THE NATIONAL REVENUE SYSTEM.

The diffuseness of the present revenue system of the United States is doubtless one of its greatest imperfections, and under it the exemption of any article from taxation is the exception rather than the rule. To assert this, however, is no reflection on the judgment or skill of its authors. The system was framed under circumstances of such pressing necessity as to afford but little opportunity for any careful and accurate investigation of the sources of revenue; but it has most certainly accomplished the attainment of the end designed, namely, the raising of revenue; and the country to-day is undoubtedly receiving by taxation far more revenue than is necessary for its legitimate expenditures. As a success, therefore, our present revenue system is a most honorable testimonial, not only to the wisdom of its authors, but to the patriotism of the people who not only endured but welcomed the burdens it imposed upon them.

A system of taxation, however, so diffusive as the present one, necessarily entails a system of duplication of taxes, which in turn leads to an undue enhancement of prices; a decrease both of production and consumption, and consequently of wealth; a restriction of exportations and of foreign commerce; and a large increase in the machinery and expense of the revenue collected.

In respect to the injurious influence of this duplication of taxes upon the industry of the country, the commission cannot speak too strongly. Its effect has already been most injurious. It threatens the very existence—even with the protection of inflated prices and a high tariff—of many branches of industry; and with a return of the trade and currency of the country to anything approximating its normal condition, it must, by checking development, prove highly disastrous.

The influence of the duplication of taxes in sustaining prices, is also, in the opinion of the commission, far greater than those not conversant with the subject, generally estimate; and were the price of gold and of the national currency made at once to approximate, and the present revenue system to continue unchanged, it would be impossible for the prices of most products of manufacturing industry to return to anything like their former level. In proof of this the commission ask attention to the following illustrations:

By section 94 of the act of June 30, 1864, a tax of five per cent. (or its equivalent in specific duties) was imposed upon the sale of most of the industrial products of the country—lumber, breadstuffs, maple and sorghum syrups and sugar, whale and fish oils, and a few other articles excepted.

By the amended act of March 3, 1865, an increase of 20 per cent. was made to the above rates, making the present general manufacturing excise tax 6 per cent. ad valorem on the sale prices of the product.

Under the operation of this law, the government now levies and collects from 8 to 15 per cent., and even, in some instances, 20 per centum, on almost every finished industrial product. In order to fully understand the reasons of such conclusions, it must be borne in mind that but comparatively few products of manufacturing industry come to the consumer as the result of one process, but that the finished product is almost always an aggregate of several distinct and separate manufacturing processes.

A good illustration of this principle, and of the working of the revenue laws in respect to the same, drawn from one of the many statements of experience submitted to the commission, is presented in the manufacture of umbrellas and parasols, as carried on in the Cities of New-York and Philadelphia. It was formerly the practice of umbrella-makers to manufacture the main constituents of their product as one business; but now the business of an umbrella manufacturer is rather to assemble the various constituents of an umbrella or parasol, which are made separately and in different parts of the country. Thus, for example, the sticks, when of wood, are made in Philadelphia and in Connecticut; part of native and part of foreign wood, on which last a duty may have been paid. If the supporting-rod is of iron or steel, it is the product of still another establishment. In like manner the handles of carved wood, bone or ivory; the brass runners, the tips, the elastic band, the rubber of which the band is composed, the silk tassels, the buttons, and the cover of silk, gingham or alpaca, are all distinct products of manufacture, and each of these constituents, if of domestic production, pays a tax when sold of six per cent. ad valorem, or its equivalent. The umbrella manufacturer now aggregates all these constituent parts previously taxed, into a finished product, and then pays 6 per centum on the whole. It is, therefore, evident that under the present excise system, all the parts of the umbrella are taxed at least twice, and in some instances three times, thus adding from 12 to 15 per cent. to the cost of the umbrella direct; while we may feel certain, moreover, that each separate manufacturer makes the payment of the 6 per cent. tax on his special product, an occasion for adding from 1 to 3 per cent. additional to its cost price. In some instances known to the commission, this addition thus made by the manufacturer, by reason of the payment of his general manufacturing tax, has amounted to over 6 per cent.

Again, in the case of books, pamphlets, &c., a tax imposed on which being a tax upon knowledge, can only be justified on the grounds of imperative necessity, it is claimed that, including licences and income tax, the finished book and its constituent materials, pay from 12 to 15 distinct taxes before it reaches the reader. Every separate item that enters into the book—paper, cloth, boards, glue, thread, gold-leaf, leather, and type material—pays from 3 to 6 per cent. in the first instance, and then 5 per cent. on the whole combined; and this not upon the cost of the manufactured article, but upon the price at which it is sold.

On cotton fabrics the tax now levied and collected ranges, according to the quality of the goods, from 9 to 14 cents per pound.

On refined sugars, the tax on gross sales, by reason of an inequality of adjustment between the tariff and the excise, is now claimed to be nearly equivalent to all the additional value conferred upon them in refining by all the labor employed therein. Other articles, such as wagons, locomotives, &c., might equally well be cited as illustrations.

Such a system as this violates all the fundamental principles of taxation, inasmuch as the taxes are neither definite in amount, equal in application, nor convenient of collection. While this system prevails, furthermore, it seems useless to talk of reducing prices to anything like their former level, by a reduction or contraction of the currency.

A similar duplication of taxation to that above described, must, in the opinion of the commission, also attend the adoption of a tax on sales, which at present seems to find much favor throughout the country. Local taxes on industrial circulation in every State, county, township and village of the Union would be confessedly calamitous; but they could not be as bad as a frontier drawn around each individual in the nation, over which nothing could pass in or out, not smitten with a tax—repeated at each border.

Another matter of more serious importance, in its bearing upon the industry of the country, than the duplication of taxes, is the lack of equalization or adjustment between the tariff and the excise.

This subject, which the commission, from lack of time, have not been able to investigate as fully as they desired, but upon which they propose to present a special report, demands the serious and prompt attention of Congress. The nature of this inequality can be better illustrated by example than by argument.

We take as before, and as offering the most striking illustrations, the cases of the umbrella and the book industries. In the case of the umbrella and parasol manufacture, the cover, as a constituent element of construction, represents from one-half to two-thirds the entire cost of the finished article. The silk, the alpaca, and the Scotch gingham, of which the covers are made, are all imported, the former paying a duty of sixty per cent. and the latter two about fifty per cent. ad valorem, the variation being slight on the quality of texture. The manufactured umbrella, covered with the same material, whose constituent parts are not taxed, either on the material used in their fabrication or on their sale, are, however, admitted under the present tariff at a duty of thirty-five per cent. ad valorem, or at a discriminating duty against the American and in favor of the foreign producer of from fifteen to twenty-five per cent. If we make allowance for the various United States internal revenue taxes, it is claimed by the American manufacturer that the discrimination in favor of the foreign producer is fully equal to 40 per cent. It needs hardly to be added that, during the past six months imported umbrellas have been sold at auction in New-York and Boston, with the original cost, duty, freight, and charges paid in gold, for a less price than the American article can be manufactured; or that the business of making umbrellas and parasols in New-York and Philadelphia, involving a capital of $2,000,000, and employing the labor of some five thousand persons, a majority of whom are females, is threatened with utter destruction. In two instances cited to the commission, umbrella manufacturers have closed their factories in the United States, and, with a view of exporting to this country, have transferred their capital and skill to Europe. In a communication submitted to the commission by a committee of umbrella manufacturers, they state that, "unless relief is speedily obtained, we can perceive no other possible course to pursue but the alternative of retiring entirely from the field, and leaving it to foreign hands."

In the case of books, the commission quote from a recent circular from a leading member of this trade:

"In England, books, paper, etc., are specially exempted from taxation. Here there is a duty of thirty-five per cent. on sized book-papers, and an internal revenue tax equal to about eleven per cent. on books, including the tax on paper and on the difference between the cost and the wholesale price; while the duty on imported books is only twenty-five per cent. With all these odds against us, the English manufacturer should be able to pay his duties and land his books in New-York or Boston at about one-half the price we can make them here, to wit.: his paper costs him only one-third what paper costs here, his labor and materials less than one-half, while we pay an amount about equal to his duties in internal revenue; even more, for he invoices his goods at cost, or nearly so, sending them to his own house here, while our tax is upon every separate item that enters into the book. * * * * * An average book would, perhaps, take one pound of paper.

This in America now costs	30 cents.
Other material, say	10 cents.
Labor	12 cents.
11 per cent. internal revenue tax	7½ cents.
Total cost in United States	59½ cents.
Paper in England	10 cents.
Other material	5 cents.
Labor	6 cents.
Tariff	5¼ cents.
Total cost of English book, delivered here	26¼ cents.*

*The Commission would, however, call attention to the fact that no allowance is here made for freight, insurance, and other charges of transportation, and that the cost of the English book is given in gold, the American in United States currency.

That a repeal or modification of the paper duty would not afford relief is apparent, from the fact that foreign paper can be imported now cheaper than it can be furnished of similar quality here. If this be true of what may properly be termed a raw material, so far as books are concerned, the inference is patent that the matured product should have at least equal protection with that raw material; and while the monarchical governments of Europe, especially Great Britain, make it a matter of public policy to exempt books and literature from all taxation, it is also evident that it is neither just nor equal, in a country where, above all others, the public welfare depends upon the universal diffusion of knowledge, that there should be levied upon the medium of this diffusion a higher tax in internal revenue than the foreigner who seeks our trade has to pay in duties to the customs."

The difference in exchange at the present time, probably, would make the tariff about equal to the internal revenue on the American book, still leaving the English book, landed in New-York or Boston, to cost only about half as much as the American book, made here. How long will it take, with this state of things existing, to transfer all the miscellaneous book-publishing to London, and to cripple our paper-mills, and send our skilled workmen into other channels to get a livelihood?

The commission would add that at the present time the one article which, above all others, would seem to be a peculiar product of American industry, viz.: *Webster's Spelling Book*, is now being printed in large quantities in London for the use of American schools.

Another striking illustration of the necessity for the equalization and adjustment of the tariff and the Internal Revenue Act, is afforded in the case of manilla rope. By the present Tariff Act, manilla hemp, imported direct from Manilla, is charged with a duty of $25 per ton; and when imported from Europe, an additional duty of 10 per cent., ad valorem, amounting to between $15 and $25 per ton, according to its cost in Europe, making, in such case, the whole duty amount to from $40 to $50 per ton. On the other hand, the duty on imported or manilla rope is only 2½ cents per pound, or $56 per ton. By the Internal Revenue Act, the tax on the manufacture of cordage is fixed at 6 per cent. on the market value, which at the present time amounts to about 1½ cents per pound, or over $33 per ton. It seems evident, therefore, that while the American manufacturers of cordage are paying a duty on hemp imported directly, of $58 per ton, (and when imported indirectly, of $73 per ton;) and while the only duty on imported rope is but $56 per ton, that not only are they without protection, but that there is a difference in the taxation against them, and in favor of foreign manufacturers, which must result most injuriously to this branch of business. We need only add that under this state of things, the importations of Manilla cordage from Europe seem to be rapidly increasing.

PROPOSED REVENUE POLICY FOR THE FUTURE.

In respect to the evils arising from excessive duplication of taxes under the internal revenue system and from a lack of equalization between the tariff and the excise, it may be urged that the remedy for the latter difficulty is most easy, viz.: by increasing the tariff. To this, however, as a permanent measure, there are most serious objections, inasmuch as the lack of equalization is not confined to the articles specified in our illustrations, but is very general, and will be more and more extensive as the value of currency approximates to that of gold; while an increase in the tariff, sufficient to remedy all the difficulties, would render the tariff itself almost prohibitory, or at least so high as to invite continued assaults, deprive it of all elements of stability, and increase the business of the contrabandist. The remedy, therefore, for the difficulties about pointed out and illustrated, save in a few striking instances which have probably resulted from oversight in the framing of the law, must, in the opinion of the commission, be sought for in such a revision of the present internal revenue system as will look to an entire exemption of the manufacturing industry of the United States from all direct taxation, (distilled and fermented liquors, tobacco, and possibly a few other articles excepted.) This the commission are, unhesitatingly, prepared to recommend.

As, however, the revenue derived from the excise on the industrial products of the country amounted to nearly 60 per cent. of the gross internal revenue in 1863; to 64½ per cent. in 1864; and to nearly 50 per cent. in 1865, it is evident that a radical change of the kind recommended should not be made at once, but gradually and according as experience satisfies us of our ability to substitute other and less objectionable forms of taxation, adequate to produce a revenue corresponding to that relinquished.

To endeavor to remedy the difficulties growing out of the present duplication of taxation and want of equalization between the excise and the tariff, by specific enactments of exemptions, as has been proposed by some, would, in the opinion of the commission, be impracticable, and would crowd the statute-book with such a detail of enumeration as would render the law exceedingly difficult of comprehension, and open the way for more gigantic frauds than are now practiced. The evil is radical, the remedy must also be radical.

Looking back upon the history of the country for the last quarter of a century, we find that, during the decade from 1840 to 1850, the population of the United States had increased 35 per cent., while the national wealth during the same period experienced an increase of 89 per cent. During the next decade, from 1850 to 1860, the increase of population was 35 5-10 per cent., and of wealth over 126 per cent.* Now, without undertaking to deduce any estimates of the future from the past, the commission, nevertheless, think they are warranted in asserting that the circumstances favoring the future increase of the country, both as regards population and wealth, find no parallel in the history or experience of any other nation; and it need hardly be added, that if a development in any degree approximate to the past can be maintained and continued, the extinguishment of the national debt in a comparatively brief period becomes a matter of no uncertainty. To secure this development, both by removing the shackles from industry, and by facilitating the means of rapid and cheap intercommunication between the different sections of the country, is to effect, at the same time, a solution of all the financial difficulties which now press upon us.

Until these ends are effected, it is of no avail to enumerate the natural resources of the country, or to dwell upon the energy and intelligence of our people. The experience of Great Britain and New-England on the one hand, and of Mexico on the other, affords striking examples of the truth of the maxim of modern political economy, that "those countries are the richest where men are the most active, and not those where nature has been the most bountiful."

Assuming, then, that the policy indicated—which we may here restate in brief to be, the abolition or speedy reduction of all taxes which tend to check development, and the retention of all those which, like the income tax, falls chiefly upon realized wealth—is acceptable as the desirable future revenue policy of the country, the question next arises, in what manner and to what extent can it be carried out, and at the same time insure to the government a revenue adequate to its necessities.

SOURCES OF REVENUE.

This brings us to the consideration of the nature and capacity of the sources available to the government for revenue, and to the special department of investigation assigned to the commission.

According to the estimate of the Secretary of the Treasury, there will be required for the year ending June 30, 1867, to meet the expenditure of the government and to provide for the interest on the public debt, a revenue of $284,317,181. Assuming this estimate as a basis let us now examine in detail the sources whence the revenue necessary to meet this expenditure can be drawn. We would first ask attention to the revenue derivable from

IMPOSTS, OR CUSTOMS.

The following table exhibits the annual imports and exports of the United States from 1859 to 1865 inclusive:

Fiscal Year.	Value of Imports.	Value of Exports.	Duties Received.
1859	338,765,130	356,789,462	49,565,824
1860	362,163,941	400,122,296	53,187,512
1861	350,775,835	410,856,818	39,582,126
1862	205,819,823	229,790,280	49,056,398
1863	252,187,587	331,809,459	69,059,642
1864	328,514,559	340,665,580	102,316,153
1865	234,434,167	336,697,123	84,928,260

For the five years prior to and including 1861, the average annual value of imports was in excess of $350,000,000, and for the three years next succeeding June 30, 1861, the annual average has been about $262,000,000.

For the five years prior to and including 1861, the average annual value of exports was, including gold, not far from $371,000,000, and for the three years next succeeding the fiscal year 1861, the annual average was a little over $300,000,000, also including gold.

With the return of at least 1,500,000 men from unproductive to productive avocations; and with a renewed demand for cotton and naval stores at greatly enhanced prices, coupled with a renewed ability to supply the same, the commission think it safe to estimate the average value of our exports for the three years next succeeding June 30, 1866, at not less than $400,000,000; and as experience has shown that the demand for foreign commodities by the people of the United States, is limited mainly by their capacity to purchase the same, we believe that we are further warranted in assuming that the average annual value of importations from abroad for the same period, will not be less than $350,000,000.

The commerce of Great Britain is estimated to be increasing at the present time, at from 8 to 10 per cent. per annum. With the continuance of peace, and with the expansion of our population to 38,000,000 in 1868—a number at least one-fifth in excess of that of Great Britain—progression, not retrogression, in American commerce, should be anticipated.

As the average of the present tariff is understood to be upward of forty per cent. upon the invoiced value of those importations upon which duties are levied*—the average having been greatly increased during the past few years by the imposition of duties upon tea, coffee and other articles previously on the free list, as well as by some additions to other articles—the commission, after making all due allowance for a possible reduction of some duties, and an increase of the free list, think it safe to estimate the amount of revenue derivable from customs for the fiscal year 1867, to be at least $130,000,000.†

Indeed, in view of the facts developed by the commission in their investigations, showing the enormous reduction in the consumption of some of the leading articles of importation by reason of the war, (see special reports on tea, coffee and sugar,) and the almost equally rapid increase in the consumption of the same articles since the war, they think they may safely assign a greater revenue from customs than that above given.

As will be seen by reference to these specific reports, the consumption of coffee in the United States decreased from the annual average of 200,000,000 pounds in 1860, to less than 80,000,000 pounds in 1863. During the same period the consumption of sugar decreased from 31 to 19 pounds per capita; and of tea for the whole country, about 23 per cent. The gain in revenue from the increased consumption of these articles in 1866, as compared with 1863-4, will not probably be less than $20,000,000, while the aggregate revenue for that year, for the same three articles, will probably exceed $40,000,000. It should also be borne in mind that, by the termination of the Reciprocity Treaty, many articles which are now admitted from the British provinces free of duty, will hereafter be subjected to duty, and thus form another element of future increase in the customs revenue.

INTERNAL REVENUE.

We come next to the consideration of those sources of revenue referable to the excise, or internal, taxation.

The aggregate receipts of internal revenue for the fiscal years 1863, 1864 and 1865 are returned as follows:

1863‡	$41,003,192 93
1864	116,850,672 44
1865	211,129,529 17

The following table shows the amount derived from the principal specific sources of internal revenue in the above years, the aggregate annual amounts, and the per centage ratio of the amount derived from each specific source to the whole, for the same periods:

ARTICLES.	Receipts for Fiscal Year 1863.	Per cent. of the whole receipts.	Receipts for Fiscal Year. 1864.	Per cent. of the whole receipts.	Receipts for Fiscal Year. 1865.	Per cent. of the whole receipts.
MANUFACTURES AND PRODUCTS—						
Books, Magazines, &c	—	—	—	—	$354,528	.17
Boots and shoes	—	—	—	—	3,280,627	1.55
Bullion	—	—	—	—	379,518	.18
Clothing	$31,241	.07	$350,486	.30	6,820,937	3.23
Carriages	243,704	.59	320,076	.27	880,021	.41
Candles	117,133	.28	186,228	.16	326,588	.15
Chemical productions	—	—	—	—	317,383	.15
Cigars, cheroots, &c	476,589	1.16	1,255,424	1.07	3,087,421	1.46
Clocks, timepieces, &c	17,771	.04	39,166	.03	—	—
Confectionery	153,824	.37	465,793	.39	569,473	.27
Coal	318,425	.77	572,436	.40	835,994	.39
Cotton, raw	351,311	.85	1,268,412	1.09	1,772,983	.84
Cotton fabrics, yarns, threads	1,600,947	3.90	3,548,173	3.03	7,331,148	3.47
Distilled liquors	3,229,991	7.87	28,431,798	24.33	15,995,701	7.58
Fermented liquors	1,558,083	3.79	2,223,720	1.90	3,657,181	1.73
Furs	78,852	.19	113,827	.09	222,559	.10
Furniture and manufactures of wool	—	—	1,679,940	1.43	2,733,248	1.27
Gas, illuminating	435,600	1.06	714,740	.61	1,348,324	.63
Glass, all manufactures of	138,908	.33	302,268	.26	585,430	.27
Gold manufactures, jewelry, &c	85,599	.20	218,914	.19	543,430	.26
Gunpowder	78,696	.19	155,302	.13	248,376	.11
Glue	9,048	.02	25,629	.02	44,517	.02
Gutta-percha manufactures	—	—	5,435		31,262	.014
Indiarubber, manufactures of	112,700	.27	233,783	.20	633,976	.30
Iron, blooms, &c	—	—	—	—	53,158	.024
Iron, bar, rod, band, sheet, &c	258,526	.60	435,911	.37	807,239	.38
Iron, plate	52,221	.12	86,635	.07	150,292	.07
Iron, railroad	78,750	.19	175,838	.15	284,783	.13
Iron, railroad, re-rolled	66,338	.16	119,226	.10	376,265	.18
Iron castings	50,349	.12	242,737	.20	798,201	.37
Iron castings (stoves and hollow ware)	79,352	.19	123,489	.10	211,849	.10
Iron, cut nails and spikes	116,905	.27	184,500	.16	328,940	.15
Iron, pig	—	—	—	—	1,494,283	.70
Iron rivets, nuts, &c	6,812	.02	43,729	.037	56,498	.026
Iron, miscellaneous	—	—	—	—	221,071	.10
Iron, manufactures of	969,082	2.36	1,891,062	1.61	3,723,310	1.76
Total iron and manufactures	$1,672,943	4.08	$3,303,027	2.82	$8,494,989	4.02
Lead, sheet, lead pipes and shot	$54,614	.13	$110,537	.09	$74,480	.035
Lead, white	23,080	.056	48,564	.04	52,067	.024
Leather of all descriptions	1,982,004	4.83	4,004,047	3.43	4,337,266	2.05
Oil, coal, refined petroleum, &c	649,962	1.58	2,255,329	1.93	3,047,213	1.44
Oil, lard, linseed, &c	114,219	.28	217,291	.018	414,547	.19
Paper of all descriptions, binders' boards, &c	301,472	.73	917,131	.80	1,082,476	.51
Petroleum, crude	—	—	—	—	229,546	.10
Pianos and other musical instruments	—	—	—	—	259,384	.12
Pickles, preserved fruit, vegetables, meats, &c	62,534	.15	110,791	.09	172,314	.08
Pins	15,403	.04	22,010	.02	24,802	—
Pottery-ware	22,962	.056	47,425	.04	93,221	.044
Sails, tents, shades, awnings, &c	3,771	—	35,946	.03	78,272	.037
Saleratus, and bicarb. of soda	23,003	.057	32,974	.03	31,609	.014
Salt	118,579	.29	298,912	.25	335,349	.15
Screws (wood)	28,760	.07	62,943	.05	122,693	.06
Ships and other vessels	1,748	—	167,514	.14	347,218	.16
Silk, manufactures of	44,167	.107	97,653	.08	216,189	.10
Silver, manufactures of	18,372	.044	36,950	.03	59,768	.028
Snuff	34,466	.08	240,934	.20	283,362	.13
Soap of all descriptions	266,406	.65	449,061	.38	791,416	.37
Starch	15,630	.04	36,261	.03	131,232	.06
Steel	40,657	.10	91,768	.08	174,052	.08
Steel, manufactures of	149,226	.36	299,373	.25	549,767	.26
Sugar, brown or raw	134,228	.32	1,267,616	1.09	86,510	.04
Sugar, refined	220,234	.53	873,140	.79	1,957,893	.92
Tobacco, manufactured	2,576,889	6.28	7,086,685	6.32	8,017,020	3.80
Turpentine, spirits of	—	—	—	—	8,462	—
Umbrellas and parasols	49,375	.12	68,770	.06	111,147	.05
Varnishes	40,131	.10	92,356	.08	149,961	.07
Water, mineral, sarsaparilla, &c	833	—	7,014	—	85,546	.04
Wine	8,824	—	28,303	.02	43,216	.02
Woolen fabrics and all manufactures of wool	1,880,029	4.58	3,655,132	3.1	7,947,094	3.79
Zinc, oxide of	15,806	.04	28,276	.02	41,641	.02
Miscellaneous articles	4,793,932	11.69	7,297,163	6.24	12,382,569	5.86
Total manufactures and productions	$24,403,091	59.71	$75,403,386	64.53	$104,156,911	49.33
Animals slaughtered	$710,812	1.73	$695,202	.95	$1,261,367	.60
GROSS RECEIPTS.						
Advertisements	$40,629	.10	$133,315	.11	$227,530	.10
Bridges and toll-roads	18,674	.045	38,354	.03	75,269	.037
Canals	—	—	—	—	92,421	.044
Express Companies	2,680	—	267,773	.22	529,276	.25
Ferries	20,852	.05	60,074	.05	126,133	.06
Insurance Companies	—	—	—	—	805,992	.38
Lotteries	—	—	—	—	29,249	.013
Railroads	—	—	2,127,250	1.82	5,917,293	2.80
Ships, barges, &c	—	—	—	—	431,211	.20
Stage coaches, wagons, &c	—	—	—	—	469,188	.22
Steamboats	150,620	.26	278,097	.24	648,812	.30
Telegraph Companies	—	—	—	—	215,050	.10
Theatres, circuses, &c	—	—	—	—	140,442	.069
Total gross receipts	$233,455	.57	$2,902,863	2.48	$9,697,866	4.50
SALES.						
Auction	$64,004	.15	$138,082	.12	$410,176	.19
Merchandise brokers	—	—	—	—	596,474	.28
Stock brokers	—	—	—	—	2,202,793	1.04
Gold brokers, &c	—	—	—	—	852,801	.40
Total sales	$64,004	.15	$138,082	.12	$4,062,244	1.92
LICENCES—						
Apothecaries	$27,308	.068	$29,792	.026	$32,872	.015
Auctioneers	49,092	.12	58,147	.05	80,545	.038
Bankers	90,868	.22	74,449	.06	846,686	.40
Billiards	34,120	.08	33,188	.028	54,025	.026
Brewers	70,850	.17	66,289	.06	77,747	.037
Bowling alleys	6,873	—	7,781	.09	13,490	—
Cattle brokers	98,090	.24	106,337	—	207,905	.10
Commission brokers	149,869	.36	204,098	.17	213,095	.10
Produce brokers	—	—	—	—	22,954	—
Pawnbrokers	—	—	—	—	13,235	—
Stock brokers	105,096	.25	98,678	.08	120,912	.058
Other brokers	1,058	—	1,001	—	3,183	—
Builders and contractors	6,615	—	73,383	.06	82,273	.039
Butchers	2,154	—	88,450	.07	152,421	.07
Distillers	38,632	.096	49,022	.042	42,968	.02
Hotels	255,273	.62	252,610	.21	396,768	.18
Lawyers	142,900	.35	128,166	.11	190,377	.09
Lottery ticket dealers	10,260	—	3,001	—	43,460	.02
Manufacturers	463,630	1.13	471,091	.40	635,115	.30
Peddlers	287,456	.70	255,435	.02	459,298	.21
Photographers	44,859	.11	52,536	.045	74,608	.035
Physicians and surgeons	238,383	.58	235,583	.20	302,847	.14
Retail dealers	1,227,912	3.00	1,336,346	1.14	1,606,778	.76
Retail dealers in liquors	1,477,754	3.69	1,612,736	1.38	2,205,866	1.04
Stallions and jacks	45,985	.11	219,578	.19	277,166	.13
Wholesale dealers	1,315,118	3.20	1,229,787	1.05	3,543,105	1.68
Wholesale dealers in liquors	384,160	.93	176,765	.14	400,693	.19
Miscellaneous	249,873	.62	280,030	.24	511,116	.24
Total of licenses	$6,824,178	16.64	$7,145,389	6.11	$12,613,478	5.96
Income	455,741	1.11	14,919,279	12.76	20,567,350	9.74
Legacies and successions	56,593	.14	310,836	.27	545,807	.26
ARTICLES IN SCHEDULE A:						
Billiard-tables	10,731	.02	68,000	.06	67,754	.03
Carriages and harness	243,704	.59	320,076	.28	322,720	.15
Piano-fortes	—	—	—	—	7,752	—
Gold plate	46	—	66	—	126	—
Silver plate	108,690	.26	130,024	.11	117,087	.056
Watches	—	—	—	—	9,139	—
Yachts	2,450	—	2,673	—	2,098	—
Other articles	—	—	—	—	252,690	.12
Total in Schedule A	365,630	.89	520,839	.44	780,266	.37
Banks, &c	1,910,937	4.66	7,017,547	6.00	13,579,594	6.43
Passports	8,407	.02	11,001	—	29,535	—
Special income tax	—	—	—	—	28,929,312	13.70
Penalties, &c	27,170	.07	193,600	.16	520,362	.25
Stamps	4,140,175	10.10	5,894,945	5.04	11,162,392	5.28
Salaries	696,182	1.70	1,705,125	1.45	2,826,333	1.34
Aggregate receipts	$41,003,193	—	$116,850,672	—	$211,129,529	—

For the current fiscal year, the Commissioner of Internal Revenue, in his report, under date of Nov. 30, 1865, estimated the receipts of internal revenue at $272,000,000. By an estimate, however, submitted to the commission, Jan. 6, 1866, the Commissioner, from further data obtained since the publication of his report, is of the opinion that the receipts of the current fiscal year will probably reach $300,000,000. The "certificates of deposit" received at the internal revenue office, from June 30 to Dec. 31, 1865, and entered upon the books of the cashier, amounted to $175,556,458 02.

DISTILLED SPIRITS.

Of the various sources of revenue included under the internal revenue that of distilled spirits ranks first in importance. The amount of revenue derived from this source for the several fiscal years during which the internal revenue law has been in operation is as follows:

1863	$3,229,990 79
1864	28,431,797 83
1865	15,995,701 66

During the fiscal year 1863 the tax was uniformly twenty cents per gallon. For the fiscal year 1864 the tax was twenty cents until March 7, after which it was sixty cents. From July 1, 1864, until January 1, 1865, it was $1 50 per gallon, and afterwards $2. Of the receipts from excise on distilled spirits in the year 1865, $3,862,753, or nearly one-fourth of the whole amount was from spirits previously bonded, and paying the former rate of twenty and sixty cents per gallon.

The average taxable production of distilled spirits per year, from September 1, 1862, to June 30, 1865, as returned to the Department, was 40,537,371 gallons.

The amount of distilled spirits produced in the country during the year 1860, was in excess of ninety millions of gallons. The amount at present required to meet the consumption of the country, under the influence of the high rate of taxation imposed upon this article, is estimated by the commission at from forty-two to forty-five millions of gallons; and with the continuance of the present rate of excise, they have no reason to believe that this amount will, for some years to come, be either largely increased or diminished.

Of the amount at present required to supply the consumption of the country, the commission estimate that probably about thirty-nine millions of gallons are required for drinking purposes, leaving from three million to six million gallons for industrial uses. This estimate does not include the amount of spirits exported, from which, by reason of the drawback, no revenue accrues. The largest amount ever exported in any one year, has not, according to the official returns, exceeded three millions of gallons.*

In regard to the rate of tax to be imposed upon spirituous or distilled liquors, the commission are unanimously of the opinion that the present rate of $2 per gallon is in excess of the proper revenue standard, and that a reduction will be for the interests both of the revenue and of the country. The reasons which have led to this conclusion are presented in detail in the "Special Report (No. 5) on Distilled Spirits," to which the commission would respectfully ask attention. They accordingly recommend that the rate of tax on distilled spirits be reduced to $1 per gallon.

With this rate of duty, and with the increase in the annual consumption for industrial purposes (estimated at not less than 10,000,000 gallons) which must follow, the commission are of the opinion that, making all allowances for a certain amount of illicit distillation, which, under any circumstances, must take place, an average annual revenue of at least forty million dollars from this source may be collected.

But whatever may be the rate of tax agreed upon for the future, it is clearly evident that a far more stringent and effective law than that which now exists is needed, if any fair proportion of the amount which government has a right to expect from this source is to be collected, and protection at the same time extended to the honest distiller as against the competition of his illicit competitor.

The commission therefore present, in connection with their special report upon this subject, a draft of a new law, which they believe will be effectual for the prevention of fraud and the securing of the revenue. This bill, which is necessarily arbitrary and restrictive, does not in some of its essential features meet the approval of a portion of the distilling interest of the country, and their opposition to it may be fairly expected.

The commission have, however, given a great amount of time to the investigation of this subject, and have availed themselves of the judgment of the most experienced revenue officials, distillers and dealers, from various sections of the country; and have also sought to acquaint themselves most thoroughly with the manner in which this subject is treated for revenue in the various States of Europe.

The securing of a large revenue from distilled spirits in the United States is absolutely necessary to insure the successful carrying out of any plan for simplifying the internal revenue system and relieving the general industry of the country from a burden of taxation which must inevitably result in disaster. No industrial interest in the country can better sustain the burden of taxation than distilled spirits. The precedents of all other countries are uniform in favor of taxing spirits to the maximum consistent with revenue; and while any relaxation of the law on the one hand, does not benefit the consumer, its stringent enforcement with a regulation of the business will not diminish the amount which appetite or industrial necessity demands for consumption. If it be urged that the bill as reported by the commission is too restrictive and arbitrary in its character of small private interests, and as imposing large additional restrictions and expenses upon all engaged in the business, it may be replied that the amount of good which must inevitably accrue to the whole country by the course recommended—if the same will insure an enforcement of the law and the collection of the revenue—is sufficient to justify a disregard of the interests of a comparatively small number of individuals. The commission, therefore, express the hope that Congress will not too readily listen to the appeals of those who are more anxious to subserve their own interests than the interests of the country.

FERMENTED LIQUORS.

The next source of revenue to which the commission ask attention is that derivable from fermented liquors, which, like distilled spirits, are capable of sustaining, without injury to the country, a heavy taxation. From this source, the following revenues have accrued for the fiscal years 1863, 1864 and 1865:

1863	$1,558,083 41
1864	2,223,719 73
1865	3,657,181 06

From Sept. 1, 1862, to March 3, 1863, the tax was one dollar per barrel, of not more than thirty-one gallons; from that date to April 1, 1864, sixty cents; and since that time one dollar. The number of barrels upon which the tax was received, as nearly as can be ascertained, was 1,765,827 in 1863; 3,459,119 in 1864; and 3,657,181 in 1865.

By the census of 1860, the number of breweries then existing in the United States was returned at 1,269, affording a product of nearly four million barrels (3,812,346.) The commission, after a careful review of this branch of industry, and personal consultation with nearly every leading brewer of both ale and lager-beer in the United States, are of the opinion that the number of barrels of beer produced and consumed in the country during the fiscal year of 1865, was nearly or quite 6,000,000, and that the annual increase of product at the present time is about ten per cent. per annum, mainly on lager beer. If this opinion be correct, it is apparent that the government received for the above year but little more than sixty per cent. of its just dues from this source.

Upon the announcement of the appointment of this commission in the Spring of 1865, the National Brewers' Association appointed a committee of three of their most prominent members to visit Europe and examine, carefully and in detail, the results of the working of the systems of taxation in regard to fermented liquors, adopted in those countries of Europe, where the demand for such liquors is more general and extensive than in the United States.

The report of that committee, comprising a great amount of information touching this industry, now so rapidly developing itself in the United States, has, by vote of the Brewers' Association, been placed in the hands of the commission, and is now at the disposal of Congress for publication if they deem it expedient. The commission believe that its publication will be of great benefit to the brewing interest of the country, and indirectly to the revenue; and they therefore recommend it.

As the present rate of tax imposed upon fermented liquors, viz.: $1 per barrel of 31 gallons, is in excess of the rate imposed by any of the States of Europe, (Austria excepted;) and as the present rate, moreover, in the opinion of the commission, after full consideration, is believed to be fully up to the revenue standard; and as such is all but unanimously acquiesced in by the brewing interest of the country, they would therefore recommend that the existing rate be neither increased nor diminished.

The determination of the proper mode of collecting the tax on fermented liquors, and preventing the large amount of fraud which has heretofore undoubtedly been committed in regard to the same, has been to the commission a subject of no little difficulty. By reference to their special report (No. 6,) it will be seen that a tax on malt in this country is not practicable; neither is the plan, also investigated by the commission, of guaging and assessing the liquor, either in the "coppers" during the process of manufacture, or subsequently while in the fermenting vats. Abandoning both of these methods, they have, with the full concurrence and assistance of the leading brewers of the country, devised a plan for collecting the tax by means of a stamp, printed on insoluble parchment paper, to be affixed to each barrel sold and removed from the place of its manufacture, with a requirement that the same be cancelled by the retailer or consumer. Specimens of the stamps designed for this purpose have been prepared for submission to Congress, while the full details of the plan for using them are given in the special report referred to. With the adoption of this system, and the retention of the present rate of excise, the commission estimate that the government may rely upon an immediate annual revenue from fermented liquors of at least five millions of dollars.

COTTON.

The attention of the commission has been specially given to the cotton product of the United States as a source of revenue, and they would refer to their special report, (No. 3,) and also to the testimony accompanying the same, as embodying all the information requisite for the formation of a correct opinion on this subject. As a result of their investigations, the committee recommend that a tax of five cents per pound be levied on and after July 1, 1866, upon all cotton the product of the United States, and that the same be collected of the manufacturer at the place of consumption, and of the merchant or factor at the port of export upon all foreign shipments. Such a plan will not interfere with the growth and cultivation of this staple, or its free movement throughout the country, and will reduce the machinery and the expenses of collection to their minimum.

The above proposed rate of taxation on cotton, it is believed, will not prove in any degree detrimental to any national interest, and will yield a revenue, at $22 per bale, of $22,000,000 for every million of bales produced and sold for consumption. With a crop of 3,000,000 of bales, and a tax of 5 cents per pound, the government might derive an annual revenue of $66,000,000, or of $88,000,000 on a crop of 4,000,000 of bales, which would be less than the crop of 1859-60. Of this sum—if the consumption of the United States shall reach, in either of these years, the consumption of 1860—the inhabitants of the United States would pay about $21,000,000; and it is believed there are few taxes which can be levied which would be so slight a burden to the consumer. The consumption of cotton per head in the United States, at the highest point ever attained to, has not exceeded 12 pounds. A tax of 5 cents per pound would, therefore, be an average of about 60 cents to each individual per annum. (See Special Report No. 3.) As the crop of the present year, in the opinion of competent persons consulted by the commission, is not likely to be less than 2,000,000 of bales—and if good seed can be obtained may exceed this figure—the commission are of the opinion that the government may safely rely for the fiscal year ending June 30, 1867, upon a revenue from this source of at least $40,000,000.

With an increase of the crop, in subsequent years, beyond two millions of bales per annum, accompanied by a consequent reduction of the market price of the same, a corresponding reduction of the proposed rate of tax may probably be found expedient; but, in any event, the commission believe that for the future an average revenue from cotton of at least fifty millions of dollars may undoubtedly be relied upon.

TOBACCO.

In respect to tobacco, the commission, as the result of their investigations, are unanimously of the opinion that the tax should not be laid upon the leaf. The commission, from lack of time, are not now able to report specially on this subject, but will do so at the earliest practicable moment.

The following tables show the amount of revenue derived from cigars and cheroots, chewing and smoking tobacco and snuff, for the several fiscal years since the Internal Revenue system has been in operation:

Cigars, Cheroots, &c.

1863	$476,589 29
1864	1,255,424 79
1865	3,087,421 51

Tobacco—Chewing and Smoking.

1863	$2,576,888 67
1864	7,086,684 84
1865	8,017,020 63

Snuff.

1865	$283,362 06

The total amount received in 1865 from tobacco and its manufactures was $11,387,799. The amount received from tobacco for 1865, would, undoubtedly, have been much greater, had it been possible to prescribe effective revenue regulations respecting the immense stock of tobacco held in the Southern States at the close of the rebellion.

The average annual taxable production of the different kinds of manufactured tobacco from September 1, 1862, to June 30, 1865, was 42,809,168 pounds. This amount, at the present rate of excise, would return an annual revenue of $15,736,795. With some amendment of the present law, and with the exhaustion of the stock in the country made in anticipation of the tax, which is now nearly effected, the commission believe that the government may safely rely upon an annual revenue from this source for the immediate future, of at least $18,000,000.

INCOMES.

In respect to the income tax, the commission have not, from want of time, been able to give to this subject the attention which its importance demands. Although, in many respects, an obnoxious tax, yet falling as it does mainly on accumulation, it will probably be sustained with less detriment to the country than any other form of taxation—the excise on spirituous and fermented liquors and tobacco excepted. The discrimination at present in the rate levied on incomes under and in excess of $5,000, is, however, unjust, being in fact a tax on the results of successful industry and business enterprise; and the commission recommend that this discrimination be abrogated, and the rate be equalized.

When the tax upon incomes was first imposed, an exemption of $600 upon the annual gains, profits or earnings of every person was allowed. This was deemed sufficient at that time, to enable a small family to procure the bare necessaries of life; but with the large increase in the cost of living, there was not a corresponding advance in the receipts of those receiving but small incomes. As the purchasing power of $600 was fully equal at that time to $1,000 now, it would be, in the opinion of the commission, an act of justice, as well as of sound public policy, to extend the limit of the sum exempted. They therefore recommend that, in the future assessment of incomes, $1,000 be exempted from taxation.

The commission furthermore believe that, in exempting $1,000 from liability to assessment under the income tax, the ends of public policy have been fully subserved; and they would therefore, recommend that, in assessing the income tax, no allowance whatever be made for house-rent, or at least that the amount allowed to be deducted for rental should not in any case be allowed to exceed $300.*

As the law now stands, rentals of an excessive and unreasonable amount are often deducted; and the gain to the revenue in the City of New-York alone, from the repeal of that part of the act authorizing the deduction of rental, would, in the opinion of revenue officials, amount to over two million of dollars per annum.

In view of the necessity for the removal of other forms of taxes which tend to check the development of the industry of the country, the commission would recommend no further change, for the present, in respect to the income tax.

The total receipts from this source since and including 1863 are as follows:

Fiscal year 1863	$455,741 26
Fiscal year 1864	14,919,279 58
Fiscal year 1865	20,567,350 26

It should, however, be observed that the tax on the incomes of 1862, assessed in 1863, is mainly included in the receipts of the fiscal year 1864, less than half a million of dollars having been collected in 1863; and the receipts for 1865 consist almost entirely of the tax assessed in 1864 upon the income of 1863. The receipts, therefore, from the income tax assessed in 1865 do not appear in the report of the commissioner for that year, made Nov. 30, 1865.

By a report, however, of the commissioner to the Revenue Commission, it appears that the total receipts from the tax upon incomes from July 1 to Dec. 1, 1865, were $54,549,128. A small part of the income tax of 1864, assessed in 1865, was collected prior to July 1, but how much cannot be readily determined; and a small part, moreover, remained uncollected on Dec. 1, 1865. The additional collections, made or to be made since that period, will, in the opinion of the commissioner, further augment the receipts for the income tax of 1864 to at least $58,000,000.

For the future, with the changes above recommended, the commission believe that the government may safely rely on an annual revenue from this source of about fifty millions of dollars.

BANKS.

From the excise on banks and railroads, the amount received during the fiscal year 1865 was $13,579,594, and the commission assume the collection of a similar amount for the immediate future.

PETROLEUM.

The receipts from refined petroleum and coal oil since 1863 have been as follows:

1863	$649,962 09
1864	2,255,328 80
1865	3,047,212 77

For the first quarter of the fiscal year ending June 30, 1865, the internal revenue receipts from the tax on refined petroleum and coal oil were $302,411 63; for the corresponding quarter of 1866, the receipts were $80,056 09, showing a gain of $507,644 46.

The tax upon petroleum was 10 cents per gallon, and upon oil distilled from coal exclusively, 8 cents, until June 30, 1864, after which the rates were 20 and 15 cents respectively.

By the amended act of March 3, 1865, a duty was imposed of $1 on each barrel of crude petroleum of 45 gallons. The amount received from the time the tax went into effect until the close of the fiscal year, ending June 30, 1865, was $229,546 10. For reasons which will be found in detail in the Special Report (No. 7) on this subject, the commission recommend that the tax as thus imposed on crude petroleum be repealed, and that the rates of tax on refined coal oil, petroleum, naphtha, benzole, &c., be retained as at present.

They are also of the opinion that when the uses of all the elements of petroleum, and of the distillates of oil-yielding coal and shale, have been more fully developed that it will be possible for the government to derive a much larger revenue from these articles, with a much lower rate of excise than is now imposed.

For the next fiscal year the commission believe that a revenue in excess of $3,000,000 may be relied on from refined coal oil and petroleum.

NAVAL STORES.

Under the present excise law, a tax of 24 cents per gallon is imposed upon spirits of turpentine, and 6 per cent. ad valorem on resin. Owing to the fact that the principal portion of these productions are manufactured in sections of the country over which the revenue laws have not, until recently, been enforced, the revenue derived from the same has been inconsiderable; that from spirits of turpentine for the fiscal year 1865 having been but $8,461 48.

It is represented to the commission that the tax, as at present imposed upon resin and distilled turpentine, is unequal and oppressive; but as the supply of these articles from the United States, to a great extent, controls the prices of the world, they are of the opinion that the tax on spirits of turpentine and resin should not be wholly remitted, and that no drawback on their export to foreign countries be allowed.

The product of turpentine distilled in 1860 was returned by the census as 12,174,851 gallons, and of resin at 1,126,569 barrels. At the present rate of 24 cents per gallon, the turpentine product of 1860 would yield a revenue of about three millions of dollars, ($2,921,964;) and assuming the valuation of the resin product of 1860 to be (at least) $2 per barrel, the revenue from this source, at 6 per cent. ad valorem, would yield over $135,000. It is evident, therefore, that the revenue from these products, in view of the large domestic and foreign demand, is likely to be very considerable, and will fall in part upon the foreign consumer. For the future, the commission estimate the revenue from these articles at $2,000,000.

LICENSES.

The receipts from licenses for the several years during which the internal revenue system has been in operation, have been as follows:

1863	$6,824,173 42
1864	7,145,388 71
1865	12,613,478 67

With the extension of the revenue laws over a large section of our country, where they were before inoperative, and as the result of some changes which the commission will recommend hereafter in regard to the levying and collecting of the excise upon clothing and other articles of wearing apparel, the amount likely to be received from this source will undoubtedly be much augmented, and the commission assume $15,000,000 as the receipts for the fiscal year ending June 30, 1867. The receipts of revenue in Great Britain during the year 1865, from the same source, were £2,159,804, ($10,799,020.)

STAMPS.

No part of the revenue is probably collected so easily, with such small expense, and with comparatively so little fraud, and which in the future can be augmented so readily, without detriment to the industry of the country, as that derivable from stamps. The following are the receipts which have hitherto accrued from this source:

Fiscal year 1863	$4,140,175 29
Fiscal year 1864	5,894,945 14
Fiscal year 1865	11,162,392 14

Our adhesive revenue stamps now embrace eight different classes or sizes and thirty-two denominations, varying from one cent to $200. They are engraved on steel in an elaborate manner, and are believed to possess every guarantee against counterfeiting which the best skill and knowledge can afford. To this security are to be added the safeguards of gumming and especially perforation, processes necessary to perfect every stamp, and requiring costly and peculiar machinery. Thus the revenue stamps test the counterfeiter's skill quite as effectually as the engraved currency, while little or no facilities of utterance are afforded him; their use, furthermore, is specific, and their value bears no comparison with the gains which may be made by a fraudulent issue of the national currency. These statements find practical exemplification in the fact that we have yet to hear of the first successful counterfeit of an adhesive revenue stamp.

The rapid increase in the revenue receipts from stamps is owing in a considerable degree to the recent requirements of law, whereby receipts of money (over $20) and of property, matches, photographs, &c., are required to be stamped; but at the same time the natural advance in business throughout the country, the greater familiarity of the people with the law, and its more rigid enforcement by the government, have powerfully contributed to swell the receipts from this source.

Of the stamps thus far consumed, it appears from a report made to the commission by the government contractors for the manufacture of stamps, that six-sevenths of the entire consumption consist of the two-cent bank-check and receipt stamps; the various proprietory stamps, and of the one-cent stamps required to be affixed to matches.

The most important results in this department of the revenue, therefore, flow from the smallest stamp taxes universally diffused. Thus one-third of the revenue received from stamps in the fiscal year 1865, were derived from the three items of "bank-check," "receipt," and "match stamps;" and from the first two, (bank-check and receipt stamps,) the receipts for the fiscal year 1865 averaged about $200,000 per month.

Considering the small actual tax imposed on each bunch of matches—one cent—and the insignificance of the business, as contrasted with many others, this product of industry probably affords the largest comparative revenue accruing under the excise. The law as at present happily framed, imposes a penalty on the manufacturer of matches as well as upon the retailer who sells them without the requisite stamps affixed; so that the public are thus, as it were, constituted a general corps of detectives; while the amount of gain likely to accrue to the retailer from the evasion of the law is too small in any one instance to tempt to the commission of fraud.

As has already been stated, the quantity of matches manufactured in anticipation of the tax (which took effect Aug. 1, 1864,) was so large, that up to the present time (January, 1866,) the government has failed to derive from this article its legitimate revenue. For the fiscal year 1865, the revenue received from matches was probably about one million of dollars; but since then, as the stock manufactured in anticipation of the tax has diminished by consumption, the business of the match manufacturer, and consequently the revenue to the government, have correspondingly increased. This rapidity of increase is strikingly exemplified by reference to the following return,† made to the commission, of the stamps (of one cent denomination) purchased by one of the leading match manufacturers of the country. Thus, for the five months from January, 1865, to May inclusive, the number used monthly was 660,000; in June and July, 1,150,000 each; in August and September, 1,760,000 each; and in each of the months of October and November, 2,090,000; making an increase from May to October of 1,430,000, or over 216 per cent. in five months. During the last six months the manufacturer referred to purchased no less than 10,895,000 one cent stamps, which were affixed to the same number of bunches of matches, and paid the government for the same a tax of $108,950.

From the returns submitted to the commission, of the match manufacture of the United States, it appears that there are now in the country about fifty large establishments, and that from the present demand for the consumption of matches they anticipate it will require for the next fiscal year a production of 2,400,000 gross, or 345,600,000 bunches; which will yield a revenue of $3,456,000.

The revenue derived from the stamp excise in Great Britain for the year ending March 31, 1865, was £9,531,947 ($46,656,735.) This, however, includes legacy and succession duties, the taxes on insurance, gold and silver plate, and on newspapers, which, under the United States excise system, are included in other departments. Excluding the receipts from these sources, the amount returned from stamps under the British excise was £3,531,717 ($17,658,585,) showing an excess of more than $6,000,000 as compared with the receipts from the same source in the United States for the last fiscal year. The commission, however, from such examination as they have been able to give to the subject, are inclined to the opinion that the capacity of this source of revenue in the United States will prove very much greater than the results of the experience of Great Britain. In proof of this they have but to call attention to the facts before cited in reference to matches.

Another illustration to the same effect may also be found in playing cards. In Great Britain the amount received in the year ending March 31, 1865, from a stamp duty of three pence (six cents) per pack on cards was £8,801 ($44,005,) indicating a manufacture of 704,080 packs. In 1860 the average number of packs of cards manufactured in the United States was believed to be in excess of six hundred gross per week, or about four and a half millions of packs per annum. This, with a stamp duty corresponding with that levied in Great Britain, would have yielded a revenue of $269,568. The high prices of paper, colors, and other materials, have considerably reduced the demand for cards within the last four years; but it is the opinion of a committee of card manufacturers, as presented to the commission, that, with a uniform stamp tax of five cents per pack, an annual revenue of at least $200,000 may be derived from this source.*

With this and some other amendments relating to proprietary medicines, and similar stamped articles, the commission are of the opinion that a revenue of at least twenty millions of dollars may be hereafter collected from stamps.

LEGACY AND SUCCESSION DUTIES.

When it is considered that the entire property of the country probably changes hands once in thirty-two years, (the lifetime of a generation,) it is evident that a small rate of tax, in the form of legacy and succession duties, must be productive of a large revenue. As such taxes, moreover, unless excessive, have little influence in checking the development of industry, their adoption and enforcement as a part of the present revenue policy of the country is to be strongly recommended. Thus far—by reason, probably, of some imperfections—the law relative to this subject in the United States has been practically a dead letter, as is proved by the very inconsiderable amount ($546,763) which accrued from it during the last fiscal year. From the corresponding fiscal year the amount received from the same source in Great Britain was £2,337,994, ($11,689,970.)

The commission submit the form of a bill intended to render the execution of the present law more effectual, and they are of the opinion that, with its adoption, or by the enactment of some equivalent provisions, a revenue of at least $3,000,000 may be secured from this source.

By an estimate made for the commission by a gentleman connected with the Surrogate's office of the City of New-York, the amount of property annually passing in that city, by will or inheritance by kin, is about $31,000,000, which, if assessed at the present lowest rates of legacy duty—one per cent.—would have yielded an amount in excess of one-half the receipts from this source for the whole country during the last fiscal year.†

TAX ON GROSS RECEIPTS.

From gross receipts the revenue for the fiscal year 1865 was $9,697,866. Under this head are included, mainly, the taxes levied on transportation and intercommunication, and as the majority of them, railroads excepted, yield but inconsiderable amounts, and are in opposition to the general system of revenue which the commision recommend, sound policy requires that they should be repealed as soon as practicable.

Thus the receipts from bridges and toll-gates for the fiscal year 1865 was $75,269; from canals, $92,421; from ferries, $126,133; from stage-coaches, wagons, &c., $469,188; and from railroads, $5,917,293.

Under this head are also included telegraph and express companies, the former of which pay five per cent., and the latter but three per cent. on the gross amount of their receipts. For this discrimination the commission can see no good reason. Express companies, as at present constituted, are, for the most part, monopolies, and the average rate of profits paid by them is believed to far exceed the ratio of profits in almost any legitimate business. The commission therefore recommend that the tax on the gross receipts of telegraph and express companies be equalized, and are inclined to the opinion that the tax on receipts of express companies might be well advanced to a higher figure than five per cent. An increased revenue from such an advanced rate will compensate in some degree for any reductions that may be made on the taxes now levied on bridges, toll-roads, ferries, ships, &c.

The revenue receipts from telegraph companies for the fiscal year 1865 were $216,050 62; and from express companies, $529,275 80.

Under the present law (section 120) the dividends and interest upon the bonds of certain corporations therein enumerated are made liable to the income tax, which is payable by the proper officer of such corporations. The commission are unable to discover any valid reason why the moderate dividends of banks and railroad companies should thus be taxed, while the larger profits of express companies, manufacturing and other corporations, are omitted. As these returns are invariably made by an officer who has no pecuniary interest therein, it is believed that they are more uniformly nearly correct than the average returns of income made by individuals; and they therefore recommend an amendment of the law, which will include in the provisions of the above section all important incorporated companies, for whatever purpose organized.

The commission assume that the revenue derivable from gross receipts for the fiscal year ending June 30, 1867, will continue as at present, about $9,000,000.

TAX ON SALES.

Under this head are included the sales by auction, by merchandise, stock and gold brokers, etc.—the whole affording a net revenue of $4,062,243 54.

The present rate of tax upon the sales of stock brokers is one-twentieth of one per cent., or $5 on the sale of $10,000 of the par value of the stock sold. The testimony of the leading brokers in New-York dealing in stocks, as sworn to before the commission, seems to establish the fact, that the above rate is far too heavy to be raised from the whole amount of business transacted. The business is not able to pay it, and in consequence of this, there can be no doubt that the tax as now imposed, is largely evaded. By the regular members of the Stock Exchange of New-York and other cities, the tax is probably regularly paid, but the business done at these centres, forms but an inconsiderable part of the great daily transactions in stocks, bonds and other securities. Of the remainder of the business a very large part undoubtedly escapes taxation altogether. As an illustration of this, it may be stated that there are a large number of dealers who employ brokers to sell stocks, and then deliver them themselves, paying to the broker simply his commission for selling. The broker does not follow up such a transaction, cannot control it, and cannot enforce the payment of the tax.

It is the opinion of experienced men in Wall-street that if during the last twenty years the present rate of taxation had been paid on all their transactions, the revenue received by the government would far exceed what those engaged in the business during that time are now worth.

It should also be borne in mind that the stock-brokerage business is taxed otherwise most frequently: a tax being imposed on every certificate of stock taken, and on every contract for the delivery of stock. The rate of stock-brokerage is, on the average, one-eighth of one per cent.; the ordinary commission of merchants is two and a half per cent.—twenty times as large as the commission of brokers. To reach the same result at the end of the year, a broker must do twenty times as much business as a merchant does; hence twenty times as many checks must be passed, which checks all bear stamps; thus showing that the stamp duty upon checks in brokerage is twenty times as much as it is on the general mercantile business of New-York.

It is the opinion, further, of those most conversant with the stock-brokers' business of New-York, that if it were possible to absolutely enforce the law as it at present stands, the brokerage business for the sale of stocks would be nearly or completely extinguished.

From a review of the whole subject, in which they have been aided by the judgment of the leading members of the New-York Stock Exchange (one of them having formerly been a prominent member of the Committee of Ways and Means, that drafted the Internal Revenue Law), the commission would recommend, that the present law imposing a tax of five dollars on every ten thousand dollars, or one-twentieth of one per cent on the par value of all stocks sold, be repealed, and in lieu thereof, a tax of one dollar on ten thousand dollars, or the one-hundredth (1-100) of one per cent on the par value of the stock, be substituted; and collected in the following manner:

That each sale of stock be accompanied by a bill or memorandum of sale with necessary stamp attached, and in default of affixing the necessary and required stamp on such bill of sale, the parties selling the stock and receiving the money shall be liable to a penalty, one half to go to the informer and the remainder to the government; the same to be recoverable at any time prior to the expiration of twelve months from the date of the transaction.

Such a tax thus levied, can, in the opinion of the commission, be collected almost universally, will fall equally on all, be oppressive to none, and will afford to the government an increase of revenue.

It should also be stated that the bulk of the transactions in government securities at present is done (according to the statements made to the commission) at about one-sixteenth of one per cent. (1-16th of 1 per cent.) profit, which is $6 25 on $10,000. It the present tax of $5 on $10,000 be deducted from this, ($6 25,)

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* "The estimated value of all the real and personal estate in the United States, belonging to individuals, in 1850, was $7,135,780,228. This included the value of 3,204,313 slaves, which, at $500 each, amounted to $1,602,156,500. This deducted from $7,125,780,228, would leave $5,533,623,728.

The estimated value of all the real and personal estate belonging to individuals in 1860 was $16,159,616,068. This included the value of 3,953,587 slaves, which, at $500 each, amounted to $1,976,793,500. This deducted from $16,159,616,068, would leave $14,182,822,568. Thus the total capital stock of the country increased, from 1850 to 1860, at the rate of 158 per cent."

* The following table, prepared for the commission by LORIN BLODGET, Esq., of the Philadelphia Custom-house, Appraiser-at-large, exhibits the duties paid on imports and the average per-centages of the same on the value thereof, for the fiscal year 1864-5:

	Total Imports.	Dutiable Imports.
New-York	$155,841,013	$143,347,381
Philadelphia	8,126,085	7,265,314
Boston (quarter ending March 31, 1865, only)	5,193,931	4,735,742
Average of the above	169,161,029	155,348,438

	Duties paid.	Per cent of total.	Per cent of dutiable.
New-York	$61,169,479	39.25	42.67
Philadelphia	3,874,815	47.67	53.33
Boston (quarter ending March 31, 1865, only)	1,991,600	38.34	42.05
Average of the above	67,035,894	39.63	43.15

The above statement is of duties paid on merchandise entered for consumption, and on all merchandise withdrawn from warehouse for consumption for the above periods, excluding imports going into warehouse, and all estimated duties.

From this statement it appears reasonable to assume that the existing tariff levies an average of about forty per cent. on the total value of imports; and about forty-three per cent. on the value of those paying duty.

† It is worthy of remark that the revenue derived from customs since 1861 has in every year exceeded the estimates of the Treasury Department. The estimates of the Secretary of the Treasury for the year 1863-4, was $70,000,000, while the receipts were over $102,000,000; for 1864-5, it was also estimated at $70,000,000, while the receipts were nearly $85,000,000. For the first quarter of the current fiscal year, the receipts from customs were over $47,000,000, and the estimate of the Secretary for the remaining three-quarters was $100,000,000; making a probable total for the year of $147,000,000!

‡ The act of July, 1862, took effect Sept. 1, and the receipts for the fiscal year 1863 are but for ten months. A discrepancy exists between these amounts, and those from the office of the Secretary of the Treasury. The same receipts are not always reported and entered upon the books of the two offices on the same day. The difference is only one of account.

* See Special Report No. 5, on Distilled Spirits.

*The commission understand that the internal revenue bill, as it was originally drafted, and as it passed the House of Representatives, contained a clause limiting the amount to be deducted for rent, in the estimation of incomes, to $200, and providing that persons residing in their own houses should be assessed for income on the value of the rental of such houses exceeding $200.

† Previous to Sept. 1, 1864, it was the custom of match manufacturers to put about fifty matches in a bunch, but since that date, in order to reduce the tax, they have caused each package to contain one hundred. The adoption of this method, therefore, practically reduces the tax one half.

*From returns made to the commission, it appears that a single playing-card manufacturer in New-York City paid for stamps in the year 1865, on the product of his manufacture, $11,731 10. Of these stamps, two-thirds were of the two-cent and four-cent denomination. The number of packs returned as manufactured by this firm in 1862 was one and a half millions (1,500,000.) During the last fiscal year, owing mainly to the high price of paper, the manufacture and sale of playing cards has probably diminished to the extent of fifty per cent.

† The value of the whole real estate and personal property in the United States in 1860 was upwards of sixteen thousand millions of dollars ($16,159,00,000.) Allowing thirty-two years as the lifetime of a generation, and assuming the legacy and succession duty at an average of one per cent., the receipts from this source would yield annually, five millions of dollars.

it does not afford sufficient profit to continue the business. Furthermore, as the business of the great cities increases, the transactions become more concentrated, and much larger business is done at a smaller rate of profit than formerly. The large dry goods jobbers of New-York who, a few years ago, sold goods to the value of $1,000,000 per annum, at from ten to fifteen per cent. profit, now sell from thirty to forty millions per annum, at from two to five per cent. profit; and what is thus true of the dry goods business is more strickingly true of the transactions of the stock brokers.

In adopting, therefore, the principle of subjecting large and frequent business transactions, turning on small profits, to the minimum specific tax, the government will but follow a long-recognized and sound commercial policy.

There is at present no tax imposed on government securities, but they are included in the phrase, "stocks, bonds or other securities," of the section (99) which subjects brokers' sales to taxation. The commission believe, however, that it would be a sound and wise policy to exempt all transactions for the sale and purchase of national securities from every form of internal taxation.

The commission also recommend that the rate of tax levied on the sales of exchange and gold brokers be made to correspond with that proposed in references to sales of stock brokers, and they submit a form of bill to that effect.

From the aggregate tax on sales, the commission assume for the future an annual revenue of at least four millions of dollars.

MISCELLANEOUS.

For the fiscal year ending June 30, 1865, the revenue receipts of the United States from miscellaneous and incidental sources were $32,978,284 47.

For the year ending June 30, 1867, the Secretary of the Treasury estimates the receipts from lands and miscellaneous sources, (premium on gold, confiscated property, penalties, &c., at twenty-one millions of dollars.

For the future, although it is to be expected (and hoped) that a large part of the revenue now included under the head of miscellaneous (viz., all derived from the premium on gold) will be diminished; yet it is altogether probable that, under any circumstances, a considerable amount of revenue will always be derived from miscellaneous sources.

For the fiscal year 1867 the commission adopt the estimates of the Secretary of the Treasury, viz., twenty-one millions of dollars; and they are of the opinion that in subsequent years an equivalent amount will accrue from the incidental sources—sales of land, fines and penalties, new forms of taxation, or unexpected increments of old ones.

AGGREGATE ESTIMATES.

A recapitulation of the foregoing estimates gives us the following aggregate results for the fiscal year ending June 30, 1867:

From customs		$130,000,000
From excise, viz.:		
Distilled spirits	$40,000,000	
Fermented liquors	5,000,000	
Tobacco and its manufactures	18,000,000	
Cotton (raw)	40,000,000	
Coal-oil, refined petroleum, &c.	3,000,000	
Spirits of turpentine and rosin	2,000,000—	108,000,000
Licenses	15,000,000	
Incomes	40,000,000	
Salaries	2,000,000	
Banks	15,000,000	
Stamps	20,000,000	
Gross receipts	9,000,000	
Sales	4,000,000	
Legacies and successions	3,000,000—	108,000,000
Miscellaneous receipts, 1866-'67		21,000,000
Aggregate		$367,000,000

Adding to the above sum the amount received in the fiscal year 1865, from the various direct and indirect taxes on industry, which, excepting the amounts derived from the excise on spirits, beer, tobacco, cotton, petroleum and naval stores, the commission estimate at about sixty-eight millions of dollars, we have as the gross revenue possible to be derived from all sources, under the present rates, with the amendments above proposed, four hundred and thirty-five millions of dollars ($435,000,000.)

The estimates of the Secretary of the Treasury for the expenditures of the fiscal year ending June 30, 1867, including interest on the public debt, are, as already stated, $284,000,000 of dollars. Allowing the annual expenditures to be increased $16,000,000 above these estimates, (making an aggregate of $300,000,000,) and setting aside fifty millions additional for the reduction of the principal of the public debt, a surplus will remain, (assuming the correctness of the estimates of the commission,) applicable for the reduction of taxation, of eighty-five millions of dollars ($85,000,000.

These estimates of revenue, as above submitted, are less in the aggregate than what the commission believe will actually be realized, without some unlooked-for interruption of the trade and industry of the country; and the results of their continued investigations and enlarged experience deepen their convictions that the capacity of all the great sources of revenue have been under rather than over-estimated.

It was the opinion of the late Commissioner of Internal revenue, founded upon his large experience, that if the excise law, as it stands, were thoroughly and exactly enforced, the revenue from the excise alone would equal, or exceed $500,000,000 per annum; and in this opinion the commission, from their own observation, fully concur. It need, therefore, be no matter of surprise that with an increased efficiency and experience on the part of the revenue officers, the average monthly and quarterly receipts of interpal revenue also continue progressively to increase.

Accepting, then, the results indicated as substantially correct, the possibility of adopting and carrying out the revenue policy advocated by the commission, viz.: of concentrating the sources of revenue, and of relieving industry of those burdens which tend to check its development, is demonstrated.

Such a system—which in contrast with the present "diffused" system, may be termed the "concrete"—is, in the opinion of the commission, the only one adapted to the age and to our condition—the only one compatible with great fiscal results, and with that large freedom to industry and circulation which alone can ever adequately supply the coffers of an enterprising, competitive, and free people.

Concentrated taxes can be easily, cheaply and surely collected, and distribute themselves with a satisfying equality; for it is to be remembered that a tax on one of the necessaries of life is, in effect, a tax upon all, without the vexations of infinitesimal application. "The oil operators find that one well, intelligently sunk in the right spot, will drain the whole basin better than many, with less expense, and no disturbance of the surrounding country. In like manner, we must draw our revenue from few sources, and avoid the error of many and useless perforations."

Again, the productiveness of a tax—like, for example, the tax on industry—is not its first consideration. The three hundred millions of revenue annually required to meet our national expenses and interest is a very large amount to take from the resources of the nation; but it is nothing serious in comparison to the blight which may result from the manner of taking it—a blight which ruins the harvest it cannot gather. Freedom from multitudinous taxes, espionage and vexations; freedom from needless official inquisitions and intrusions; freedom from the hourly provocation of each individual in the nation to concealments, invasions and falsehoods; freedom for industry, circulation, competition, everywhere; give the nation these conditions, and it will give in return a flowing revenue. Deprive the people of freedom in industry, and there will be disappointing revenues, discontent, embarrassment and demoralization everywhere—cheerfulness and prosperity nowhere.

It may, however, be urged in opposition to the plan of the commission for relieving manufacturing industry from taxation, that the enormous profits which have recently accrued to manufacturers, is a good reason for continuing to impose upon them, at least, some considerable taxation. It should, however, be borne in mind, that the present and recent condition of affairs is entirely abnormal, and cannot continue for any great length of time; and that for every case cited as an illustration of excessive profits realized by persons or corporations engaged in manufacturing, there is an equal or greater number in which no profit whatever has been realized; and furthermore, that the profits in the first instance are quite likely to have accrued from a superior ability and discretion exhibited in management, as from any actual advantages of the business.

It is an error, moreover, to assume that manufacturing establishments, large or small, are always profitable. It can, undoubtedly, be shown, that in most departments they do not yield large profits in more than three years out of ten years. The losses arise from a variety of causes, such as the fall of prices, disasters to machinery, commercial revulsions attended with stoppage of business and cessation of demand. Fluctuation of prices is the bane of domestic industry, for though a great rise yields at times an enormous profit, it carries fear and perilous change into every business, and causes men for years to stand on the very verge of insolvency. Not less than a third of those who engage in the production of any commodity, subject to competition from abroad, and the special fluctuations of foreign trade, are utterly ruined before they can attain that capital and strength which will enable them to maintain themselves under all contingencies.

Men who are paying from $6,000 to $60,000 annual tax cannot continue it five years, and most of them not three years. A conjunction of any heavy loss, with such a burden of tax, will inevitably crush them, and at the same time produce a diminution of revenue.

It should also be remembered that, as the law imposing taxation on the products of industry now stands, the tax is liable to fall equally upon the losses of the manufacturer as upon his profits. Many instances of the former character have been cited to the commission;* in some of which the effect of the tax, coming conjointly with losses, has been to compel a discontinuance of the business.

But, notwithstanding the demonstration which the commission believe they have presented of the desirability, and also of the practicability, in a financial point of view, of so amending the revenue system of the United States as to relieve industry and simplify the collection of taxes, they are not prepared to recommend that an entire and radical change be immediately made.

In the present condition of the currency, and of the trade and commerce of the country, any financial estimate which can be made of the future must be somewhat problematical, and is liable to be affected by causes which the most sagacious cannot now foresee.

The commission, therefore, recommend that, while the system proposed by them should be accepted substantially as the revenue policy of the country for the future, the change from the old to the new system should be made gradually, and only so fast as experience and renewed examination of the subject will demonstrate that it can be done with prudence and safety.

The present condition of the revenue, however, warrants, in their opinion, a recommendation that at least the following reductions or changes be made, to take effect at the commencement of the next fiscal year, July 1, 1866, or sooner, if, in the judgment of Congress, it is considered expedient:

1. A repeal of section 100 of the amended act of March 3, 1865, (generally known as Schedule A;) such of its provisions as relate to and impose a tax upon "billiard tables" excepted.

The taxes imposed under this section and schedule, viz., on wagons, carriages, watches, pianos, plate, yachts, etc., although laid mainly on articles of luxury, are inquisitorial in their character, and are productive of more annoyance to the people and of trouble and expense to the government than is commensurable with any revenue derivable from them.

Thus, for the fiscal year 1865, the revenue derived from gold plate amounted only to $126 62; from piano-fortes, $7,751 82; from watches, $9,138 61; from yachts, $2,098 33, and from billiard-tables, $67,854. The amount by which they will be reduced in consequence of a repeal of section 100, the tax on billiard tables excepted—taking as a basis the returns of the fiscal year ending June 30, 1865—is $459,322 54.

2d. A repeal of all that part of section 94 of the Act of March 3, 1865, which provides for the assessment and collection of taxes on repairs of engines, cars, carriages, ships, etc.

Taxes of this character are taxes upon prudence and economy, and their existence upon the statute book can only be justified by imperative necessity.

The following examples strikingly illustrate the difficulty and annoyance of interpreting and enforcing the tax upon repairs: Thus a worker in iron or tin makes a stove one hour, upon which he pays a six per cent. manufacturing tax, and the next hour repairs a stove on which, if the repairs exceed ten per cent. of the value, he is required to pay a tax of three and six-tenths per cent. A blacksmith in like manner makes a taxable article, and then in a like manner repairs one just like it. Neither of these persons can reasonably be expected to keep separate accounts of these transactions, upon which the rates of tax differ. Furthermore, the tax on repairs must necessarily depend entirely upon the workman's own estimate of the value of the article before the repair, as it is not taxable unless its value is increased ten per cent. by the repair; and the assessor, or assistant, cannot and should not be present as a spy to appraise all articles repaired.

Again, if the worker in wood repairs a whelbarrow worth one dollar, by adding ten cents to its value, it is taxable, but if he repairs a carriage or piano worth $500, no tax accrues unless he adds $50 to its value. The tax, with this limitation, therefore, is generally favorable to articles of luxury, and bears stringently upon articles of necessity.

Again, by the present limitation of the tax on manufactures and repairs, to such manufactures and repairs, as together exceed the rate of $600 a year, (or $50 a month,) and a tax on the difference when the same exceeds the rate of $600, and does not exceed the rate of $1,000, a new calculation must often be made after it is ascertained that the repairs have increased the value of ten per cent. Thus, if the manufactures and repairs amount to $80, which amount is less than the rate of $1,000 per year, (estimated monthly,) then the tax is upon the excess of $50, namely, $30. The tax upon this excess, namely $30, is to be apportioned at different rates of tax, in the proportion which the amount of repairs bears to the amount of manufactures.

It is, moreover, often found practically impossible to assess a tax on repairs upon the principles of the present law. Thus, for example, a wheelwright repairs a carriage to the amount of 3 per cent., and knows nothing more about it. The owner or his agent then passes it to another tradesman, blacksmith, trimmer or painter, neither of whom knows what the extent of entire repairs may be, nor the value of the carriage before the repairs. The result is, that the repair, however extensive, must go untaxed, or the owner must be taxed. By the strict construction of the present law, it is doubtful whether an owner can be taxed as a manufacturer, unless he furnishes materials in whole or in part, and whether the subject of repair furnished by the owner is in itself a material for the repair. For it is the "repair" which is by the law made a manufacture. But whether this be the case or not, it is the universal testimony of all revenue assessors and collectors, that all taxes which are intermittent, occasional, or exceptional, like this on repairs, should be avoided, inasmuch as the tax is not understood by the taxpayers, is difficult of collection, tends to render the law odious and inquisitorial, and requires more labor and expense on the part of the government to collect it than is compensated by any revenue accruing therefrom.

The revenue derived from this source during the fiscal year 1865 was as follows:

From repairs of engines, cars, carriages, &c.	$294,437 15
From repairs of ships, steamboats, and other vessels	36,835 61
Making the whole reduction of the revenue by the repeal of this section, assuming as a basis the returns of 1865	$331,272 76

3. A repeal (subject to certain exceptions) of all that part of section 94 which provides for the assessment and collection of taxes on wearing apparel.

Of all the taxes imposed under the present revenue system, none, probably, has been more effectual in "grinding the faces of the poor" than this; while there are few which have given more annoyance and trouble to the revenue officials intrusted with their assessment and collection. The main object which induces the commission to ask for a repeal of this portion of the law, is a desire to free from taxation a great number of small operators, such as milliners, dressmakers, shoemakers and small tailors.

The products of industry, whose exemption from excise is recommended are, in the main, of prime necessity to the poor as well as to the rich, and do not admit, beyond a certain extent, of any economy in their use. The component parts of clothing, such as are taxed within the extent of that portion of the law referred to, are furthermore, almost without exception, heavily taxed before being fabricated, and an additional tax on them, therefore, as finished articles, necessarily involves excessive duplication of taxation.

By the operation of this law, moreover, small taxes are collected from a great number of small and poor operatives—milliners, dressmakers, shoemakers, and others—in a manner unworthy the dignity of a great nation, and obviously not contemplated by the original framers of the law.*

It is doubtless true, that many who are engaged in the manufacture of wearing apparel are in affluent circumstances, and abundantly able to pay the tax; but the condition of the great majority is far otherwise; and the commission, after a review of the whole subject, can see no way of making a discrimination between the two classes. Besides, if it be assumed that the tax in this instance falls upon the consumer, the repeal of this section of the law will consequently be for the relief of the whole people, rather than for the benefit of the producers or manufacturers. The commission therefore recommend the following enactment:

"That on and after July 1, 1866, wearing apparel of all descriptions, whether made to order or for general sale—clothing, boots, shoes, gloves, mittens, moccasins, hats, caps and bonnets, or other articles of dress made for the wear of men, women or children—shall be exempt from excise: *Provided*, That such exemptions shall not apply to any articles of clothing manufactured for sale by weaving, knitting, or felting (hats excepted); nor to any articles made separately for sale as constituent parts of clothing, or for the ornamentation of the same; or to any articles made from fur, or fur-skins dressed with the fur on, or from India rubber; or to hoop-skirts or paper collars: *And provided further*, That every person, firm or corporation, who shall manufacture any of the foregoing articles, exceeding annually the sum of $1,000, shall pay $5 for a license; if exceeding $2,000, $10, and for every additional $1,000, $5."

The amount by which the revenue will be reduced by a repeal of the excise on these articles, taking as a basis the returns for the fiscal year 1865, will be as follows:

Clothing	$6,820,936 65
Boots and shoes	3,280,627 29
Gloves, mittens, etc.	36,180 14
Making an aggregate of	$10,131,744 08

This amount will be somewhat further augmented by the revenue from hats, caps and other articles, the revenue from which not being returned separately, cannot be ascertained by the commission.

4. A repeal of the excise duty of $2 40 per ton levied upon pig iron; the repeal of the duty of six cents per ton levied on mineral coal; and of the duty of $1 per barrel on crude petroleum.

These articles are all raw materials lying at the basis of great branches of industry, and it is for the interest of the country that their production and sale should be, to the greatest possible extent, increased and cheapened.

The reduction of the revenue by the repeal of the duties on these articles, adopting the returns of the fiscal year 1865, as a basis of computation, will be as follows:

From pig iron	$1,484,382 82
From coal	835,993 91
From petroleum	
Total	$2,320,376 73

The amount of revenue derived from the tax on crude petroleum ($1 per barrel) for the fiscal year ending June 30, 1865, was $229,545 94. As the revenue from this source was not included in the aggregate estimates of future receipts heretofore given, no allowance is now made for it in the above reductions.

For similar reasons to the above, and in view of the termination of the Reciprocity Treaty, the commission would recommend that the duty now imposed on bituminous coal of foreign production, imported into the United States, be reduced from $1 25 to 50 cents per ton.

The quantity of coal imported into and exported from the United States during the fiscal year 1865, according to the returns of the Treasury Department, is as follows:

Imported under the Reciprocity Treaty, free of duty, 13,026,432 bushels, valued at	$1,209,504
Paying duty, 6,131,668 bushels, valued at	568,076
Exported, of domestic production, 3,708,264 bushels, valued at	1,348,371
Exported, of foreign production, 25,536 bushels, valued at	3,437

5. A repeal of all excise taxes on printed books, magazines, pamphlets, reviews, and all other similar printed publications.

The amount by which the revenue will be reduced by exempting these articles from taxation, taking as a basis for estimate the returns for the fiscal year ending June 30, 1865, will be $354,528.

Assuming that all the taxes above indicated are repealed, the aggregate reduction of the revenue likely to be experienced, therefore, taking the returns of the fiscal year 1865 as a basis for [illegible] [illegible], will probably amount to about fifteen [illegible].*

But in addition to the reductions above specifically referred to and recommended, the commission would further recommend that on and after the 1st day of July, 1866, the taxes levied and paid upon all goods, wares and merchandise, enumerated in section 94 of the amended act of March 3, 1865, be reduced fifty per centum; and that no allowance or deductions whatever, in the payment of the same, for freight, commissions and other expenses of sale, be authorized or permitted.

Such a reduction would at once compensate, in great part, for the excessive duplication of taxes now complained of; and, with the continuance of the prosperity of the country, (which such a reduction must necessarily promote,) would not, in the opinion of the commission, impair the revenue to an extent sufficient to cause any anxiety.

The adoption of further reductions, the commission recommend, shall be made dependent on the experience of another year.

REDUCTION OF THE PUBLIC DEBT.

In their estimates of revenue and expenditures, it will be seen that the Commission has assumed $50,000,000 as the sum that may be set aside, annually, for the redemption of the principal of the public debt. They, however, do not wish it to be understood that they are in favor of the withdrawal of any such amount, at present, from the annual revenues of the nation for such a purpose. On the contrary, they believe that it is for the interest of the government that taxation should be reduced, at the earliest possible moment, to its *minimum*, thereby making sure the future industrial development of the country; and that no considerable sum should be, for the present, raised by taxation for the reduction of the principal of the public debt.

The burden of taxation is now, undoubtedly, at its maximum, and the pressure of local taxation increased to pay the interest on local war expenditures is, probably, more severely felt than even the burden of national taxation, inasmuch as the general government has taken to itself nearly every source of revenue, except the single one of real estate, which had been before burdened with large expenditures for schools, roads, and other matters with which the local governments stand charged.

Cases can be cited in which taxation upon real estate even now falls but little short of confiscation; and in others, where property has been but partially improved, the demands for the several classes of taxes absorb nearly the whole receipts derived from it—the burden in every case becoming more and more severe with every step in the direction of appreciation in the gold value of the currency in which the taxes must be paid. Justice and wise policy, therefore, would seem to demand that the national government should not now adopt any measures calculated to maintain or increase these burdens; but, on the contrary, should do all in its power to diminish them. Such a course, so far from protracting the time at which the national debt can be discharged, would, it is believed, greatly accelerate it; inasmuch as "the power of contributing to the public revenue increases almost geometrically as the activity of the societary circulation increases arithmetically."

Looking to the past we find, that while our population has been accustomed to duplicate itself in about twenty-four years, our production has been supposed to increase twice as rapidly, or to quadruple itself in the time required for the duplication of the other; while looking to the future, in view of this fact, we have reason to believe that the power of national production ten years hence will be more than twice as great as it is at present. That it will be so, provided that we soon remove all those taxes that now tend to impede national development, cannot be doubted; and, if so, the revenue system which may now be framed to yield $300,000,000 per annum, cannot fail to yield in 1875 at least double that amount.

In confirmation of these views, the commission would refer to the experience of Great Britain, whose revenues have, in the short period of twenty years, (from 1842 to 1862,) increased 50 per cent.; or, from £48,000,000 ($240,000,000) to £72,000,000, ($360,000,000,) notwithstanding the exemption from taxation, during the same period, of 1,119 out of 1,163 articles that had been previously subject to impost duties.

The more completely, therefore, that we now close our eyes to the existence of the principal of our debt, and the more we give our attention to the adoption of measures tending to increase the productive power of the country, and to reduce the rate of interest payable on public and private liabilities, the more rapidly will be the increase in the money value of the landed property of the Union, the more readily will all the local taxes be paid, and the sooner shall we arrive at that condition of affairs in which it will be possible to boast that the war debt, local and general, whether held at home or abroad, has been once again extinguished.

THE RECIPROCITY TREATY.

In accordance with the resolutions of Congress and the notification of the Executive, the commercial arrangement known as the "Reciprocity Treaty," under which the trade and commerce between the United States and the British Provinces of North America, have been carried on since 1854, expires on the 17th March, 1866. The consideration of the effect which the termination of this important commercial arrangement is likely to have upon the revenue, as well as upon the trade and commerce of the United States, has legitimately formed a part of the duties devolving upon the commission, and has also been especially commended to their attention by the Secretary of the Treasury. The commission do not, however, propose to present in this connection any review of the history of the treaty, or of the circumstances which, in the opinion of Congress, have rendered its termination expedient. This work has already been performed under the auspices of the Treasury Department by E. H. Derby, Esq., of Boston, to whose able and exhaustive report the commission would refer without, however, indorsing its conclusions. There are, however, certain points connected with this subject, to which the commission would ask special attention.

The first of these is, that during the continuance of the Reciprocity Treaty the trade and commerce between the United States and the British North American Provinces has increased in ten years more than three fold, or from $17,000,000 in 1862 to $68,000,000 in 1864, so that at present, with the exception of Great Britain, the commercial relations between the United States and the British North American Provinces outrank in importance and aggregate value those existing between this country and any other foreign State.†

It may also, they think, be fairly assumed, that, taking into consideration the growth of the two countries in population and wealth, (that of Canada for the last ten years having preserved a nearly equal ratio in this respect with that of the United States,) the trade as at present existing is really but in its infancy, and that the future may be expected to develop an increase equally as great as that of the past.

A change in the conditions under which a reciprocal commerce of such magnitude is carried on, and is now developing, ought not, therefore, to be made without the most serious consideration.

As regards the present treaty, the commission, as the result of their investigations, have been led to the conclusion that its continuance, under existing circumstances, unless accompanied with certain important modifications, is not desirable on the part of the United States.

They, however, are also unanimous in the opinion, that in view of the close geographical connection of the United States with the British Provinces—rendering them in many respects but one country—and of the magnitude of the commercial relations existing between them, it would be impolitic and to the detriment of the interests of the United States to decline the consideration of all propositions looking to the reestablishment of some future and satisfactory international commercial arrangement. Such a course would be in entire opposition to the spirit of the age, the liberality of our people, and the policy of rapidly developing our resources as a means of diminishing the burden of our public debt.

In view of such an arrangement, the question of whether either of the parties to the treaty, has, or has not, conformed to the spirit of its stipulations, is of little importance. It is the future, not the past, that we are to consider; and if advantageous terms for the future are offered—terms which are calculated to promote the development of the trade and commerce of the United States, encourage good feeling and prevent difficulties with our neighbors, and at the same time protect the revenue of the country from serious and increasing frauds—it would be, in the opinion of the commission, most impolitic to disregard them.

The offer on the part of the provincial authorities to re-negotiate in respect to the commercial relations of the two countries, is in itself an expression of desire to make an arrangement that must be, in every respect reciprocal; inasmuch as it is evident that no treaty can, for any length of time, continue that does not conduce to the benefit of both parties.

It is evident that necessities of the United States will for many years require the imposition of high rates of taxation on many articles, free or assessed, at low rates of duty in the British Provinces, the enforcement of the excise laws on the borders, will be a matter of no little difficulty, annoyance and expense; and under all ordinary conditions a large annual loss of the revenue must inevitably occur. The experience of all the nations of Europe has shown that, to attempt to wholly prevent smuggling, under the encouragement of high rates of duty, is an utter impossibility. If, however, such an arrangement can be made with the British Provinces as will insure a nearly or quite complete equalization of duties—excise and customs—it must be apparent that all evasions of the revenue laws by smugglers would instantly come to an end; and that the attainment of the above result would be of immense advantage to the United States in a revenue point of view.

Again, it is also urged that under the existing system, the products of American industry subject to high rates of excise are injuriously brought into competition with similar products of provincial industry which are subjected to little or no excise, and then admitted into the United States free of duty. That such is the fact cannot be denied, and is itself a reason why the abrogation or modification of the present Reciprocity Treaty has become imperative. But if it were possible to effect such an arrangement with the British Provinces as would allow the imposition of duties equivalent to the American excise on all articles of provincial production passing into the United States, it seems clear that the aforementioned objection would be entirely removed.

As the whole subject, however, is now before Congress for consideration, the commission do not consider it as within their province to submit any specific recommendations; but would content themselves with merely pointing out that, under certain circumstances, conditions of great advantage to the United States, in a revenue point of view, might be secured.

ORGANIZATION AND ADMINISTRATION OF THE REVENUE SYSTEM.

Under the terms of the act authorizing the commission, they were required to consider the best and most efficient mode of raising the revenue, and were in[illegible] power "to inquire into the [illegible] and [illegible] of the present and past methods of collecting the internal revenue."

In accordance with this provision, the commission have devoted as much time as was at their command to the consideration of the above subject.

It must be obvious, in the outset, that however perfect may be the system of revenue law devised, unless an efficient and judicious administration of the same is also provided for, the results will be anything but satisfactory.

As the case now stands, there can hardly be said to be any general and efficient organization of that department of the revenue which relates to the customs. The system devised in the infancy of the nation has been gradually enlarged and modified to meet the requirements of an increasing and now enormous commerce; but so imperfectly and irregularly has this been done, that the whole system at present seems wanting in method and centralization; and the government, in this department of its business, is obliged, as it were, to do the work of a giant with the toy instruments of a child. The commission believe, furthermore, that there is not, at this time, any individual connected with this branch of the revenue who possesses such an acquaintance with the relations of our customs system to the trade and commerce of the country as is possessed by the supervising officials of the customs departments of either Great Britain or France; and what is more, there probably never will be any such, so long as appointment and continuance in office are made dependent on political considerations.

As regards the New-York Custom-house, the channel through which about two-thirds of the receipts of the whole country pass, want of time has prevented the commission from making extensive personal inquiry; but, judging from the numerous statements presented to them, and from the evidence elicited by the Committee on Public Expenditures, (H. of Rep., 38th Cong., 2d Sess., Report No. 25—1865,) they feel satisfied that the necessity of reform in the manner of doing business in this institution was never more urgent than at present.

Of the officers employed in the New-York Custom-house, it is believed that a majority of them have no special qualifications for their places, and little knowledge of the law under which they discharge their duties; while the estimates presented to the commission of the annual losses experienced by the government, through the frauds perpetrated in connection with this institution, range from $12,000,000 to $25,000,000.

A very large part of these frauds arise from the undervaluation of invoices, coupled with neglect and incompetence in the department of the appraisers. To enter into any detailed account of the manner in which these frauds are perpetrated would, however, require more space than is at the command of the commission in the present report; but as an illustration of the common, systematic, and shameless manner in which it is conducted, they would state that they have had exhibited to them two invoices, received during the past few months from one of the leading and most respectable houses of one of the chief cities of Europe, one of which invoices, sworn to falsely for the payment of duties, was nearly forty per cent. less in amount than the other, which was transmitted for the private account of the importer.*

The attention of the commission has, furthermore, been called to a case which has occurred very recently, concerning a foreign publication, imported in sheets into New-York, for which an American house offered to double the price at which the sheets were invoiced, and use them as a raw material for the manufacture of printing paper, although rags and like materials are admitted free of duty. The sheets of the publication in question were invoiced with their covers at three farthings, could be bound for a fraction of a cent each, and are sold in the American market at from eighteen to twenty-five cents.

The effect of such frauds is not to be measured merely by the actual loss of revenue sustained by the government, but also includes the injury inflicted upon the honest importer or the American manufacturer, who is forced to submit to a competition against which no skill or industry will enable him to protect himself. And it is undoubtedly true that in this way no tariff enacted of late years has fully accomplished the end it was intended to subserve.

Another prolific source of fraud in the customs is connected with the present system of refunding duties paid or alleged to be paid in excess. "The number of such cases pending in the New-York courts, averages five hundred and over a year, sometimes running up to one, two, or even three thousand, and involving millions of dollars," to which must be added, an aggregate of costs of no small dimensions. In some of these cases, it is the conviction of old and experienced custom-house officials, that the government has been made to refund duties three or four times in succession, and that a large part of the business can be characterized as nothing less than shameless and systematic robbery, involving, it would seem, not unfrequently, collusion on the part of government officials.

It ought to be clearly understood by the people of the country, that a continuance of this laxity in the management of the customs revenue, is equivalent to increased taxation; and that every dollar taken from the revenue under various pretences in this department, must, necessarily, be made up by an equivalent assessment.

In regard to the Internal Revenue Department, the commission have no allegation of fraud to present; but at the same time are constrained to say that, in point of organization and administration, it is very far from what it should be. In proof of this they have but to cite the opinion of the late Commissioner, before referred to as concurred in by the commission, that if the law as it now stands could be fully and effectually executed, the receipts from it could not fall short of $500,000,000 per annum; or in other words, that a complete administration of the law would be equivalent to wiping out more than one-half of the excise tax from the statute-book.† If we admit the truth of this statement, even in an approximate degree, the commission might here rest their argument in favor of the necessity of reorganization. They will, however, briefly call attention to some of the leading imperfections of the present system.

One of the most prominent of these is a lack of power and authority in this department to control itself, especially in the matter of expenditures. In regard to this matter, the law itself allows but little discretion, and what little there is, is vested in officers of the Treasury Department, who, although they may be the most faithful and vigilant guardians of the public moneys, have little or no experience in connection with the collection of the internal revenue, or practical knowledge of its workings. It therefore, undoubtedly, often happens that in an honest desire to prevent the waste of public money, a small sum may be saved at an expense of one of much greater magnitude.

Thus, as illustrations of this character brought to the notice of the commission, they might cite cases where vigilant officers, who have devised plans at slight expense for simplifying returns, or detecting fraud, have been obliged, after the government has adopted their recommendations, and been benefited by their services, to have the small expenditures thus incurred deducted from their salaries—a course equivalent, in fact, to offering a premium for continued inefficiency and want of method. Again, officers who have been detailed on special service, and have performed such service, bringing back thousands of dollars to the Treasury, have had their accounts for small expenditures, even when approved by the Commissioner, disallowed or reduced by the auditing officers. The commission would not be understood as intending to censure the auditing officers for the course pursued by them, as it was undoubtedly in strict accordance with the law; but they would say that they do not think it is for the interest of the government or the country to allow the revenue system to be curtailed of its usefulness, either by reason of such laws, or by any special interpretation placed upon them.

Another cause of imperfection in the internal revenue system is undoubtedly due to a limitation in the number of highly competent and responsible officers, and to the inadequacy of the salaries paid to them. Starting less than four years since with one Commissioner and one clerk, the business of the internal revenue has increased to such an extent that probably it now exceeds in magnitude the entire Treasury Department previous to the war, and is at present receiving more money every quarter than the whole annual revenue of the government prior to 1860. The amount of mailable matter which leaves the office is reported to average one and a half tons daily.

With all this labor and responsibility, the internal revenue is but a bureau of the Treasury Department, and, with the exception of the Commissioner, the Deputy Commissioner and Cashier, no provision has been made for clerical assistance independent of the department.

With the present organization of the office, the commission believe that no one man can be found mentally or physically competent to faithfully discharge all the duties devolving upon and expected from the Commissioner; while the clerk in charge of the division of accounts is required to possess as high an order of qualifications, and to perform more intricate, responsible and laborious duties than any employe of any private firm or corporation in the country. The salary of the former of these officials is now fixed by law at $4,000 per annum, and that of the latter at $1,800.

The operations of the Internal Revenue, and also of the customs, affect the character of nearly every industrial and moneyed interest in the country; and all experience has shown that great numbers of designing persons are ever on the alert to take advantage of the imperfections in the law, and of the inexperience of officials, to evade the law and defraud the government.

The only counter-check, therefore, for government to rely upon is the integrity, faithfulness, capacity and experience of its agents; and for the government to endeavor to procure and retain the services of men competent to discharge responsible trusts at less salaries than is paid by leading banks or private mercantile firms or corporations, will not only, probably, be impossible, but will result in very poor economy.

The system under which drawbacks are allowed, on products of American industry exported from the country, which have previously been subjected to excise, is also represented as being imperfect and complicated, and as presenting an obstacle to the resuscitation and development of our trade with [illegible] [illegible], impeded by the events of the last four years.

With the adoption, however, of the policy recommended by the commission, viz.: of removing the excise from nearly all products of industry, many of these difficulties will undoubtedly be obviated.

The present system of the allowance of moieties of forfeitures, and penalties to informers, is also undoubtedly exercising a very demoralizing influence. In a mere pecuniary point of view, however, no expenditures of the government probably produce so large a return, both direct and indirect, as flow from the distribution of these moieties, and so long as the present organization of the revenue is retained, the commission find it difficult to devise a better arrangement.

Attention should also be called to the fact that the chief business of the office of the internal revenue at Washington, and the chief depository of its records and papers, are located in a building which is not fire-proof; and that at any moment the whole machinery of the department is liable to be thrown into great confusion, with the infliction of irreparable losses, by reason of circumstances against which there is now no adequate provision.

But an imperfection in our whole revenue policy more serious and radical than any yet adverted to, and which affects alike both the customs and the excise, is of making the appointment, retention and promotion of officers of the revenue dependent on other circumstances than qualifications and good behavior. So long as this policy prevails—a policy never adopted by any private firm or corporation having a due regard to their own interests, and one entirely ignored by all the leading States of Europe—a thoroughly efficient and economical administration of the revenue, coupled with the education of a competent corps of officials, cannot reasonably be expected. Under the present system, inspectors of spirits have been appointed who were entirely ignorant of the hydrometer and disregarded its use; and inspectors of tobacco, who require to be instructed as to the nature of the different varieties of this article when manufactured, previous to entering upon the discharge of their duties.

The commission are also informed that efforts for the removal of competent officers have, in some instances, undoubtedly been made for the sole reason that in the faithful discharge of their duties they have interfered with the private interests of wealthy and influential individuals.

The commission consider it imperative that some action should be taken by Congress on this subject; and that the necessities of the country should override any advantages that now may accrue in the distribution of patronage in the revenue department of the government. Good men, honest, competent, and efficient, should be sought out and placed in all the positions requiring tact, skill and judgment, and on such salaries as will enable them to live and continue honest; they should, moreover, hold their situations by such assured tenure as to induce application and faithfulness. Thus would the government have the benefit of experience, every year growing more and more valuable.

To remedy the imperfections of the existing revenue system, which the commission have thus briefly alluded to, an entire reorganization of the whole machinery and policy of its administration seems necessary; but before offering any suggestions on the subject, they would call attention to some of the peculiarities of the administration of the British revenue.

The leading features of the British administrative system consist in placing the customs and excise under the charge of separate and distinct Boards of Commissioners, each consisting of five members and a secretary. To each is also attached a law officer of great ability and large salary,* which are respectively known as the Solicitor of the Customs and Solicitor of the Excise. To these separate Boards of Commissioners (which the commission understand it is now contemplated to unite) very large powers are intrusted to make and amend the regulations under which the revenues are to be assessed and collected; and in respect to the appointment of all subordinate officials, who before receiving such appointments are required to undergo strict examinations as to education, business qualifications, health, and moral character. No distribution of moieties of fines and forfeitures to informers is allowed, but the Boards of Commissioners are empowered, at discretion, to pay for information, to distribute rewards, and to promote in office for good service.

Superannuated and faithful officials are also allowed pensions on retirement from office. To such an extent, moreover, is the British revenue, in all its departments, divorced from party and politics, that all officers and employes of the revenue are even deprived of the right of suffrage, while in service, though otherwise qualified; while it is understood that no influence on the part of any member of Parliament, or even of the Chancellor of the Exchequer, will avail for the securement of an appointment under the revenue, unless the candidate receive, at the same time, the approval of a majority of the Board of Commissioners, under whose supervision his duties are to be discharged. The consequence of this is, that the administration of the British revenue law is constantly improving, while frauds and defalcations on the part of the officials, are rarely, if ever, heard of.

The responsibility of the collection, preparation, and publication of the statistics of British revenue, trade, and commerce—to the accuracy and clearness of which we would bear testimony—is divided between the respective Boards of Commissioners and the Board of Trade. The decision of all law points connected with the revenue, and the publication and legal inforcement of the same, appear to devolve upon the respective revenue solicitors.

Whether a plan analogous to the British system, as thus presented, could be advantageously carried out in detail in the United States, and whether the same would be in all respects in accordance with the spirit of our institutions, is a question upon which the commission are not prepared to express an opinion, but they have no doubt that some of its leading features must form the basis of any sound national revenue policy.

In proposing a plan of change, however, they would suggest that the work of a reorganization should commence in the office of the Secretary of the Treasury itself. This office, with the exception of that of the Executive, is now undoubtedly the most responsible and important of any under the government; and the position of its occupant, as respects the future condition of the country, is not unlike that sustained by the Commander-in-Chief of the army during the most critical period of the war—a position in which the nation cannot afford to allow any risks of mistakes in judgment. With far more power than is intrusted to the British Chancellor of the Exchequer, or the French Minister of Finance, the office of the Secretary of the Treasury is at the same time, by long usage and custom, merely clerical. He is called upon at one hour, as a member of the Cabinet, to participate in the decisions of grave political questions, and in the next to decide upon the transactions of his lowest subordinate. Entrusted with the supervision of the expenditures of hundreds of millions annually, he is also the final arbiter for the settlement of the most insignificant disbursements. It is also the assumed privilege of nearly, every individual in the country, to address him on all subjects connected with either public or private interests; and courtesy and usage demand that, in all instances, a reply of some nature should be given. The demands thus made at present upon the time and attention of the Secretary of the Treasury are wholly inconsistent with a proper consideration of those great questions of finance submitted to his decision, upon the wise determination of which the future welfare of the nation is inevitably dependent. To impose, therefore, any subordinate and trivial duties on this great officer of State is both to degrade his office and to imperil the financial interests of the country.

The business of the Treasury Department, as at present constituted, may be classified under three heads:

First: The collection of the revenue;
Secondly: The supervision of its expenditures; and,
Thirdly: The management of the public debt and the national currency.

The commission would suggest that the first of these—the collection of the revenue—be transferred from the immediate responsibility of the Secretary of the Treasury, and, subject only to his general supervision, be placed under the charge of a new officer, subordinate only in rank and in amount of salary to the Secretary, who shall be styled the Under Secretary of the Treasury in Charge of the Revenue; and that this officer should be assigned the general oversight and collection of the revenues, and the preparation of an annual exhibit of the condition of the revenue, trade, commerce and industry of the country.

If it were also allowed to the Secretary and Under-Secretary of the Treasury to participate, on the floor of the House of Representatives, in all debates on revenue questions, the business of legislation might, probably, be greatly facilitated.

The commission would also propose that, in connection with this new department of the Treasury, there should be appointed a Commissioner of the Customs and a Commissioner of the Excise, with a Solicitor of the Customs and a Solicitor of the Excise; and that these five officers should constitute a board, to be known as the Board of Commissioners of the Revenue, of which the Under Secretary of the Treasury should be the Chairman.

To this board should be referred the determination of all rules and regulations relating to the collection of the revenue; the expenditures to be incurred in respect to the same; the management of all revenue processes at law; and the distribution of all moieties, received from forfeitures and penalties, in reward for good service and for valuable information. They would also propose that no subordinate officer of the revenue should receive a commission until his qualifications for the proper discharge of his duties had been examined into, and approved of by the Board of Commissioners.

In the departments of the Commissioners of Customs and Excise, they would further propose, that each of the leading sources of revenue be recognized as a division of the revenue, and that the same be placed in charge of an officer, to whom the incentive of a permanent position and a good salary should be offered as an inducement for the attainment of a thorough acquaintance with, and efficient management of, his special trust.

This plan, which the commission have merely presented in outline, seems to them susceptible of being carried out in a manner which would remedy nearly all the imperfections of the present system, and greatly conduce to the best interests of the country; and if, in the judgment of Congress, it may seem expedient, and sufficient time be allowed for a careful study and examination of the whole subject, the commission will be prepared to submit a bill in accordance with the above suggestions.

If Congress should concur in the opinion that a reorganization of the revenue system, either according to the plan proposed, or some other, be expedient, the commission recommend that a change should be made as soon as practicable, especially before, in the Internal Revenue Department, custom has developed into routine, and usage has acquired, through time, the binding effect of law. It required the best efforts of the most enlightened ministers of finance in France, (Count Mollien, the Marquis de Audiffret and others,) for thirty or forty years, to replace the cumbrous and awkward system of finance which prevailed in that country at the commencement of the present century, with the existing system, which is now acknowledged to be the best, if not the very best in Europe. It ought also to be borne in mind that no revenue system, in its details, can or ought to be considered permanent. As resources develop, as forms of industry and commerce modify or change, and as revenue receipts, from particular sources, increase or diminish, the rate of taxes and the method of assessing them, will need to be correspondingly modified. To prepare the basis for such changes by legislation, would seem to require that the industry, the commerce and the revenue of the country should be made the subject of special and continued study and investigation, by some competent persons.

The commission feel certain that such labor, properly executed, would be of immense service, if not indispensable, to Congress.

The discharge of such service, however, does not seem to properly devolve upon Congressional committees, to whom should be assigned the duty of examining and passing judgment, rather than of preparing material and digesting statistics.

The commission, therefore, would commend this subject to the special attention of Congress, and recommend that some arrangements for continued inquiry and investigation, of the nature indicated, should be provided for, either in connection with or independent of, the regular administration of the revenue.

In the meantime, in order to provide for a more perfect administration of the law in certain respects, the commission present the following forms of bills which they would recommend to the attention of Congress:

First—A form of bill, authorizing the Secretary of the Treasury to appoint, in such one or more collection districts as he may deem advisable, "Solicitors of the Revenue," who shall discharge the duties, now devolving on United States district attorneys, in all cases relating to frauds or violations of the revenue laws.

The commission believe that the experience of the last three years, in the administration of the internal revenue, warrants the adoption of such a measure. In the British system this plan has been found to work very advantageously.

Second—A form of bill, authorizing the Secretary of the Treasury to appoint officers, to be known as Supervisors of the Revenue, who shall discharge such general and specific duties as are therein enumerated.

Third—A form of bill, authorizing Commissioners of the Courts of the United States, under certain circumstances, to take cognizance of certain cases of forfeiture and frauds committed under the revenue laws of the United States, and to give judgment in respect to the same, in accordance with the laws, subject to appeal to the District Courts of the United States.

CONCLUSION.

In submitting this general report, the commission would again state that they have been unable, from lack of time, to consider many of the topics of importance which have been referred to them. A number of special reports, on various sources of revenue, with forms of bills, as by law directed, are herewith submitted, and others will be presented at the earliest practicable moment.

Among the separate reports which will be submitted is one, by an individual member of the commission, in relation to national securities—a topic which has already excited some discussion, and is likely to produce more. It is thought by a majority of the commission that this report, and the bill accompanying it, should be referred, with your consent, to Congress, not only on account of the importance of its suggestions and the arguments by which they are sustained, but as a preventive of crude projects and plans which may be presented to Congress by those who have not devoted so much time to the consideration of the subject. If the policy of a sinking fund shall be adopted by Congress, that suggested in the report alluded to is worthy of consideration.

The commission also desire to say that, in respect to some of the points discussed in their reports, there is a difference of opinion existing among its members, but that each recommendation of the commission offered is sustained by a majority of the commission, and that as regards the report, as a whole, it has their unanimous concurrence.

The commission would also again allude to the very great difficulty which they have experienced in their investigations in obtaining exact statistical information. The returns furnished by the Treasury Department do not, in any degree, correspond with those furnished to the commission by the trade or published in the various commercial circulars; and these latter, furthermore, do not always agree with each other. They cannot, therefore, claim that the statistics of production and consumption given by them in their general and special reports are absolutely correct. They are, however, believed to be approximately so, and are the best results derivable from the data placed at their disposal.

The commission, furthermore, in closing their report, would take occasion to express their sense of obligation to the Secretary of the Treasury, and to all officers connected with his department—especially the late and present Commissioners of Internal Revenue—for the prompt and effective assistance which has at all times been rendered to them in furtherance of the objects of their investigations.

As another gratifying feature of their labor, the commission are also enabled to report a most cheerful and prompt coöperation on the part of the representatives of nearly all the industrial interests of the country, for all which services they herewith tender their unqualified acknowledgments.

Respectfully submitted,
DAVID A. WELLS,
STEPHEN COLWELL,
S. S. HAYES.

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*The commission would call attention, in this connection, to the following extracts from the testimony of a witness having large experience and knowledge of the manufacturing industry of New-England, taken by them in their investigations relative to cotton as a source of revenue:

Q.—What is the condition of the cotton-manufacturing industry in this country at the present time? (October, 1865.) A.—The results are, certainly, very profitable to the manufacturer, and have been for the last three months.

Q.—How has the business been, as regards profit, for the last twelve months? A.—The results of the business for the six months previous, say from the 1st of January to the 1st of July (1865,) were disastrous—extremely disastrous—to the cotton manufacturers; many of the large companies making up with a loss of from $[illegible] to $300,000 for the six months.

Q.—Can you give any specific instances of losses sustained by cotton corporations during the last twelve months? A.—Yes; I can give an instance of a corporation having 18,000 spindles only, that made up with a loss of $96,000, say from the 1st of December, (1864,) to the 1st of June, (1865.)

Q.—How much tax did they pay during that time?

A.—I should say $12,000. Another mill of about the same size lost $120,000 for the six months.

Q.—What tax did they pay?

A.—They must have paid $18,000 tax.

*The character of this taxation may be better illustrated by the following copies of returns from the books of the Collector of the Eighth District of New-York, for September, 1865:

	Amount of Tax.
Louisa Epstein, milliner	$1 04
Sarah Abernethy, dressmaker	1 20
E. Gallagher, milliner	1 89
Ann Furman, dressmaker	1 75
Nathan Stern, manufacturers	42
&c. &c.	

The total collections in this month, in the above district, from 24 persons pursuing the above avocations, amounted to only $49 23.

From the Ninth District of the same city, the commission have also before them a return of assessments for the month of November, 1865, on 13 persons, for repairs to clothing, &c.; the specific amount charged to each ranging from 51 cents to $5 23, and showing an aggregate of but $28 57. The value of the monthly industrial product on which the above taxes were assessed ranged from $15 up to $162, but the returns of only two exceeded $100, while those of the majority were under $60.

* The probable reduction, consequent upon the changes in the income tax recommended by the commission, does not need to be taken into account in this estimate, inasmuch as it was fully allowed for in the estimates heretofore given of the revenue likely to be derived from this source.

†The value of the import and export trade of the United States with the following countries for the year ending June 30, 1864, was, according to the Treasury Report, as follows: (in round numbers:)

Great Britain	$317,000,000
British North America	68,000,000
Spanish West Indies	57,000,000
France	29,000,000
Hamburg and Bremen	29,000,000
Mexico	20,000,000
Brazil	19,000,000
China	19,000,000
British West Indies	12,000,000

*The following is a list of prices, per thousand litres, at which Rhine wines have been recently passed through the Custom-house, and a list of the real prices discovered by reference to the books of the importers:

Custom-house Inv.	Real Invoice.	Custom-house Inv.	Real Invoice.
220 florins	530 florins	[illegible] florins	700 florins
156 florins	330 florins	350 florins	700 florins
250 florins	580 florins	194 florins	460 florins
180 florins	450 florins	153 florins	320 florins
110 florins	240 florins		

"All these goods were passed by the New-York appraisers at the lowest prices."—*Report of the Committee on Public Expenditures, page 33.*

"There are probably no more honorable merchants in the Union, or in the world, than are to be found in New-York, but we have also always a large number who look upon our revenue laws as simply an instrument to be set aside, if possible, in order to defraud the revenue. There is no moral restriction whatever imposed on them. They look upon our revenue laws, as they do in Europe, as barriers which they are justified in getting over, if they can. Catch them once, and they will laugh at you, and say you are not smart enough to catch them again. One of them, who paid $10,000 the other day, said to me: 'I do not believe you will be smart enough to catch me again.' They do not consider it any disgrace to violate the revenue laws."—*Testimony of C. S. Franklin, Deputy Naval Officer. Congressional Report, page 101.*

† Thus a committee of the association of Journeymen Boot and Shoemakers of the City of New-York, in a return to the commission, estimate the value of the boot and shoe industry as being $16,867,200 per annum. Deducting fifty per cent. from this to represent the exemptions of $1,000 to each manufacturer, allowed by law, and for over-estimates, the amount of revenue which ought to have accrued to the government from this source, under the six per cent. manufacturing tax, would be $506,016, while the amount actually collected was less than $100,000.

*The salary of the Solicitor of Customs, is £2,000, ($10,000 in gold,) and the appointment is for life.

GENERAL MARKETS.

New-York, Monday, Jan. 29, 1866.

The receipts of the principal kinds of produce since our last, have been: 10 bbls. Ashes, 5,626 bbls. Flour, 267 bbls. and 2,304 bags Corn Meal, 600 bushels Wheat, 12,100 bushels Corn, 8,250 bushels Oats, 1,300 bushels Barley Malt, 2,030 bbls. Pork, 129 pkgs. Cut Meats, 861 pkgs. Lard, 233 bbls. Whisky. ....Middling Cotton has been in fair demand and buoyant, at 48c.@50c. ℔ lb....Groceries have been quiet; Sugars heavy....Petroleum has been in moderate request at former rates....Whisky has been dull and somewhat nominal at $2 26@$2 27 ℔ gallon.... Flour has been in limited request at essentially unchanged prices; sales, 7,250 bbls of all kinds....Wheat, Rye, Barley and Barley Malt quiet; nominal.... Corn steady; sales, 45,000 bushels, at 79c.@81½c. for unsound, and 82½c.@85c. for sound Mixed Western, in store and delivered, ℔ bushel. Oats are in demand, including State at 59c.@60c.; Jersey and Pennsylvania at 56c.@58c.; Old Western at 58c.@60c.; New Western at 42c.@46c. ℔ bushel.... Pork is heavy and lower. Sales since our last 4,100 bbls., at $28 31¼@$28 50 for new Mess, closing at $28 31¼ regular cash for one year old Mess; $22@$22 50 for Prime Mess, and $20 50@$21 for new Prime, ℔ bbl. Also 3,250 bbls. new Mess, for February, March and April, sellers' option, at $28 50@$28 75 ℔ bbl. Cut Meats are inactive at 11c.@12½c. for Shoulders, and 16½c.@18c. for Hams; sales 155 pkgs. Bacon is in demand and firm, including Cumberland Cut at 15c.@15½c.; Short Rib at 15c.@15½c.; Long Ribbed, 15c.@15½; Long Clear at 15½c.@15¾c.; Long Cut Hams at 15¾c.@16½c.; sales 450 boxes. Dressed Hogs are dull and down to 12½c.@13c., chiefly at 12¾c.@12⅞c. for Western, and 13c.@13½c. for City, ℔ lb. Lard is heavy and lower; sales 450 tcs. and bbls. at 15c.@17¾c. ℔ lb. Beef rules quiet at $13 50@$16 50 for Extra Mess, and $11@$14 for Plain Mess; also, $16 50@$20 for New Plain Mess, and $21@$24 50 for New Extra do.; sales have been reported of 560 bbls. Tierce Beef continues dull and nominal. Beef Hams are quiet at $40 50@$41 ℔ bbl.; sales 100 bbls. Butter continues quiet at 25c.@38c. for poor to prime, and 40c.@45c. for fancy State, and 20c.@33c. for Western, ℔ lb. Cheese is in moderate request at 12c.@18c. ℔ lb. Freights are dull. For Liverpool, there were taken 650 bales Cotton at ⅜d.@7-16d. ℔ lb: also, by steamer, 14,000 bushels Corn at 6d. ℔ bushel. For Glasgow, by steamer, 7,000 bushels Corn at 5¾d. ℔ bushel.

HELP WANTED.

NEW BOOK—AGENTS WANTED.

Now Ready:—Get the best from official sources. THE GREAT CAMPAIGNS OF GRANT AND SHERMAN, by the popular Historian, J. T. Headley, Author of "Life of Washington," "Sacred Mountains," &c. Complete in 1 vol. Handsomely illustrated.
"The most complete work on the subject.—*Hartford Daily Press.*
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"Grant and Sherman have found a popular Historian in Hon. J. T. Headley.—*New-York Tribune.*
Active Agents are selling 100 copies per week.
Extra inducements offered. Send for terms. Address E. B. TREAT & CO., No. 130 Grand-st., New-York.

$1,500 PER YEAR.—WE WANT AGENTS everywhere to sell our improved $20 sewing-machines. Three new kinds. Under and upper feed. Warranted five years. Above salary or large commissions paid. The only machines sold in United States for less than $40, which are *fully licensed by Howe, Wheeler & Wilson, Grover & Baker, Singer & Co., and Bachelder.* All other cheap machines are *infringements.* Circulars *free.* Address or call upon SHAW & CLARK, Biddeford, Maine.

WANTED—A GARDENER AND FARMER, capable of taking charge of a gentleman's place, including glass; must be a married man, of experience, and able to refer to past employers. Apply at the bookstore of Mason Brothers, No. 596 Broadway.

BOY WANTED—NOT OVER 17 YEARS OF age, in a stock-broker's office; must write a good hand, spell correctly, and furnish best references; salary first year, $100. Address, in own handwriting, COMMISSION, Box No. 3,815 Post-office.

WANTED—A GARDENER; ONE WHO FULLY understands his business and the growing of grapes. Address Box No. 3,247 Post-office, with name of last employer, and length of time with him.

WANTED—BY A FAMILY RESIDING IN THE country, a laundress and chambermaid; also a seamstress who is accustomed to attendance upon an invalid. Apply at No. 43 South-st.

WANTED—A PROTESTANT COOK, WHO UNDERSTANDS her business thoroughly; unexceptionable references required. Call between 11 and 1 o'clock for two days at No. 42 East 30th-st.

WANTED—IN A DRY-GOODS STORE, AN active and intelligent young man about 16 or 18 years of age; must be a good writer and quick at figures; good references required. Address Box 174 Post-office.

WANTED—A PROTESTANT NURSE TO TAKE care of a young child. Apply at No. 57 5th-av., between the hours of 11 and 1 on Tuesday.

WANTED—A YOUNG MAN TO WORK ON A farm and make himself generally useful. Apply at No. 536 Broadway, second floor.

WANTED—A GIRL TO TAKE CARE OF TWO children. Apply at No. 140 West 39th-st., from 12 to 2 P. M.

WANTED—TWO SMART ACTIVE BOYS, WITH some experience in the cloth business. Apply at No. 32 Reade-st. JOHN A. SHULTS.

PRINTING MATERIAL.

PRINTERS' TYPE AND PRESS FURNISHING WAREHOUSE.—VANDERBURGH, WELLS & CO. have for sale 37 presses, comprising a great variety, all of which they offer at fair prices for cash; also 150 chases, assorted, 2 Adams Power Presses, 1 Campbell and 3 Hoe Cylinders, imposing stones and frames, metal for machinists, leads, brass rules, composing sticks, stereotype blocks, proof presses, mitering machines, lead and brass rule cutters, 2 driving wheels, iron railing, &c. A fine lot of nonpareil, brevier, long primer, pica, &c. Inks of every kind at manufacturers' prices.
VANDERBURGH, WELLS & CO.,
No. 110 Fulton and 16 and 18 Dutch-st., New-York.

SITUATIONS WANTED.

FEMALES.

WANTED—BY A RESPECTABLE GIRL A SITUATION as chambermaid and waitress; has four years' reference from her last place; is willing to make herself generally useful; has no objections to go a short distance in the country. Apply, for two days, at No. 216 West 38th-st., first floor, front room.

WANTED—A SITUATION BY AN INTELLIGENT German person who has had experience in housekeeping and family sewing, in the above capacities. Call or address L. HABERKORN, No. 384 Bowery, third floor.

WANTED—A SITUATION AS SEAMSTRESS, by an American woman; can do all kinds of the shirt-making and embroidery, and is willing to be useful in any way; best of city references. Call for three days, at No. 277 Broadway, in the millinery-store.

WANTED—A SITUATION, BY A RESPECTABLE young woman, as good cook, washer and ironer and baker; understands game and soup and family cooking; good references. Can be seen for two days at No. 11 James-st., third floor, front room.

A GERMAN LADY (WIDOW) WISHES to superintend the household of one or two gentlemen, or widower with children; would take good care of an invalid gentleman; references exchanged. Address or call to-day for Mrs. M. H., No. 603 Broadway, Room 19.

WANTED—A SITUATION BY A PROTESTANT girl as nurse and seamstress, or to take care of grown children and do chamberwork; is willing and obliging; good reference given. Call at No. 188 East 17th-st., third floor, front room. Call for two days.

WANTED—A SITUATION BY A RESPECTABLE Welsh young woman as chambermaid or otherwise in a private family; best of references. Address or apply to M. D., Mr. Jones, 194 East 16th-st.

WANTED—BY A YOUNG AMERICAN WOMAN a situation as plain cook; is a first-rate washer and ironer; best of city references given. Apply at No. 128 Forsyth-st., in rear, basement.

WANTED—BY A RESPECTABLE MARRIED woman, the washing of one or two private families; is a good laundress. Inquire for Mrs. MORAN, No. 40 West 13th-st., between 5th and 6th avs., in the rear.

WANTED—BY A RESPECTABLE WIDOW woman to take in washing of families or gentlemen at a moderate price. Apply at No. 74 4th-av., for Mrs. SCHULTZ.

WANTED—A SITUATION BY A PROTESTANT Scotch woman as chambermaid and plain sewer in a first-class family; good city reference. Can be seen for two days at No. 45 3d-av. SANDERS.

WANTED—BY A RESPECTABLE COLORED girl, a situation in a private family as nurse or chambermaid; can give city references. Call at No. 217 Sullivan-st., rear building, top floor.

WANTED—A SITUATION AS FIRST-CLASS cook; understands the business; is a good baker; willing to do the coarse washing; city reference. Call at No. 101 West 19th-st.

WANTED—A SITUATION AS COOK BY A RESPECTABLE woman, who understands her business; the best of city reference. Can be seen for two days at No. 36 West 13th-st., between 5th and 6th avs.

WANTED—A SITUATION BY AN AMERICAN woman to do chamberwork and plain sewing; no objection to caring for children, in a private family. Call at No. 199 East 35th-st.

WANTED—A SITUATION AS WET NURSE BY a young widow without incumbrance; plenty of milk seven weeks old; good reference. No. 103 West 38th-st., near 6th-av.

WANTED—A SITUATION BY A YOUNG WOMAN as cook, and is willing to make herself generally useful. Inquire at No. 210 Sullivan-st., first floor, front room.

WANTED—A SITUATION BY A FIRST-CLASS cook, who thoroughly understands the business; best of city reference can be given. Apply at No. 203 East 17th-st., front room.

WANTED—BY AN AMERICAN GIRL, A SITUATION as seamstress; understands dressmaking thoroughly. Address M. Y., Station E., New-York City.

DOMESTICS, SERVANTS, HELP, &c., advertising for situations, places, homes, &c., in the DAILY TRIBUNE, are charged only 25 cents.

MALES.

WANTED—A SITUATION AS HOME OR FOREIGN buyer, or as head of department in an importing or jobbing dry goods house; applicant has been six years in the American business in Paris, and has had several years' experience in the trade in New-York; is familiar with the St. Etienne and Balse markets; knows something of Lyons goods, and is acquainted with French, Swiss, English and German goods generally. Address Post-office Box No. 6,784.

WANTED—A SITUATION AS COACHMAN and groom by a single, steady, faithful man; he is an experienced groom, a careful driver; also understands gardening and milking; is willing to make himself useful on a gentleman's place; 14 years of the best city reference furnished. Address G. P., Box No. 208 *Times* Office, for two days.

WANTED—BY A YOUNG MAN, A SITUATION as foreman in a factory engaged in making artificial manures; has had several years' experience; is a good book-keeper, and willing to work for the interest of his employers; no objection to go South. Address MANURES, Box No. 212 *Times* Office.

WANTED—BY A YOUNG MAN LATELY ARRIVED from the old country, a situation as clerk or book-keeper, bartender or porter; can make himself generally useful; no objections to the country. Can be seen for two days at No. 104 West 18th-st., between 6th and 7th avs.

WANTED—A SITUATION AS COACHMAN BY a young man who perfectly understands his business in all its branches; has the best of city reference. Call or address M. R., at Armour's stable, No. 54 University-place, for two days.

WANTED—BY A MAN, PERMANENT WORK with a farmer; is willing to work; understands milking cows; best reference from last employer. Address or call for a few days on M. MURPHY, No. 127 Madison-st.

WANTED—A SITUATION BY A YOUNG MAN as coachman; thoroughly understands his business; no objection to the country; the best of reference from his last employer. Call at No. 744 Broadway, harness-store, for two days.

WANNTED—BY A YOUNG MAN A SITUATION as groom and coachman; understands his business; best of reference from his last employer; no objection to country. Call or address, for two days, J. O., No. 10 East 39th-st.

WANTED—A SITUATION BY A PROTESTANT man as first-class waiter in a private family; is competent to attend to an invalid gentleman; can give good city references. Inquire at No. 116 West 16th-st., front basement.

WANTED—A SITUATION BY A PROTESTANT young man as waiter; lately arrived; would make himself generally useful in city or country; understands his business well. Call or address No. 129 East 29th-st., second floor.

WANTED—BY A GENTLEMAN, PARTING with his first-class coachman, to get him a good place; he is a native of England and a Protestant; he can be seen at the private stable, No. 4 West 19th-st., near 5th-av., for three days, or address T. S.

WANTED—A SITUATION BY A SINGLE young man as coachman; thoroughly understands his business; no objection to city or country; the best of city reference. Address M. C., Box No. 209 *Times* Office.

WANTED—A SITUATION AS COACHMAN BY one who thoroughly understands his business; has the best of city reference. Call on or address COACHMAN, at R. Campbell's saddlery, No. 50 4th-av.

WANTED—A SITUATION AS COACHMAN, by a competent and reliable Englishman. Address TOMPKINS, Box No. 201 *Times* Office, or at Mr. Lowden's, No. 79 Bleecker-st.

WANTED—BY A YOUNG MAN, A SITUATION as porter or coachman, with the best of city reference, in city or country. Can be seen for two days at No. 208 East 38th-st., between 1st and 2d avs.

WANTED—A SITUATION BY A YOUNG MAN as coachman; has good city reference from his last employer; is willing and obliging. Address C., Box No. 212 *Times* Office.

WANTED—A SITUATION AS A FIRST-CLASS waiter by a respectable single man; a Protestant. Address WAITER, at Mr. Deans', No. 893 Broadway, for three days.

WANTED—BY AN EXPERIENCED WAITERMAN a situation in a good private family; has lived 11 years in his two last places. Can be seen for two days at the drug-store, No. 913 Broadway.

WANTED—A SITUATION BY A YOUNG MAN in a store, where he can make himself useful. Writes a good hand and is quick at figures. Inquire in the picture store, 842 Broadway.

A GENTLEMAN WELL QUALIFIED TO edit a newspaper, would like such a position. His politics are Republican, but of the rational species. Address X. L. A., Box No. 176 *Times* Office.

A GENTLEMAN WHO HAS HAD MUCH experience as a mercantile traveler solicits a commission from some first-class house. Address TRAVELER, Flushing, L. I.

WANTED—A SITUATION AS FIRST-CLASS waiter in a private family. Address WAITER, drug store, corner 9th-st. and 4th-av.

WANTED—A SITUATION AS GARDENER BY a German; city reference given. Address G. J. C., No. 309 Bowery.

LOST AND FOUND.

$150 REWARD.—STOLEN, ON SUNDAY, 28th inst., between 11 and 12 o'clock A. M., from the shed rear of Trinity Church, Bergen Point, a HORSE and SLEIGH, belonging to the subscriber. The horse, a bay gelding, with three white feet and a star in the forehead, in a harness not much worn, with a bridle entirely new, having the letter W on the blinders. The sleigh new, dark green outside, straw color inside, back seat cushioned and lined, front seat movable. In the sleigh were a white wolf robe, two carriage blankets and an old buffalo robe; $100 will be paid for the recovery of the property stolen as above and $50 for the arrest of the thief, payable on conviction. THOMAS WHITE.
BERGEN POINT, Bayonne Township, N. J., Jan. 29, 1866.

$100 REWARD.—THE ABOVE REWARD will be paid for information leading to the recovery of a number of SURVEYS, REPORTS and DIAGRAMS of manufacturing establishments, missing from the office of the North American Fire Insurance Company, No. 114 Broadway. These papers are of value to insurance companies only, and all parties in whose possession they may be found will be dealt with according to law.

$3,000 REWARD.—UPON THE ARREST and conviction of the persons or person who robbed Thomas Quin, porter of the Greenwich Savings Bank, of $6,000, on Friday last, $2,000 of the above reward will be paid, and $1,000 for the recovery of the money. B. F. WHEELWRIGHT,
JAN. 27, 1866. President Greenwich Savings Bank.

STOLEN—ON THE 20TH DECEMBER, IN BERLIN, Prussia, five United States 6 ℔ cent. 5-20 years bonds of 1862, Nos. 61,228 and 61,235, third series, and Nos. 8,253, 25,314 and 32,053, fourth series, of $1,000 each. The public are warned against negotiating the above. MARCUSE & SALTZER, No. 50 Exchange-place, New-York.

$10 REWARD.—LOST ON THE 29TH INST., a package containing $51. The money was wrapped up in a milk bill. The finder will receive the above reward by leaving it with CLARK & HERMAN, No. 168 Christopher-st.

LOST—A BLUE ENAMELED BRACELET, ON Friday last. A liberal reward will be paid on its return to No. 12 East 29th-st.

MACHINERY.

BOILERS FOR SALE.—TWO FLUE BOILERS, but little used, 7½ feet by 22 feet, arranged for one smoke stack, built for 42x11 engine; one tubular boiler, used but one month, 7 feet by 18 feet, 160 three-inch tubes, very strong. For sale by A. J. RICHARDSON, No. 188 Water-st., up stairs.

TODD & RAFFERTY, MACHINERY MERCHANTS, 4 Dey-st.; works, Paterson, N. J.; manufacture stationary and portable engines and boilers, flax, hemp, tow, oakum and rope machinery, mill gearing, shafting, JUDSON & SNOW'S governors, lathes, planers, drills.

A WHEEL-PRESS, SECOND-HAND, FOR pressing on car-wheels wanted. Address, with price, &c., OSCAR F. KEPLER, No. 42 Duane-st.

The New-York Times.

NEW-YORK, TUESDAY, JAN. 30, 1866.

To Advertisers.

Advertisers in the Times are requested to bring in their notices at as early an hour in the day as possible. If received after 8½ o'clock, it will be impossible to classify them under their proper heads.

Amusements this Evening.

BARNUM'S NEW MUSEUM.
Broadway, between Spring and Prince sts.
THIS AFTERNOON at 3. EVENING at 7¾ o'clock. GRAND CIRCUS PERFORMANCE. PERFORMING THREE-HORNED BULL. The Romantic Scottish Drama of ESLIE; OR, THE WARLOCK OF THE GLEN. Giants, dwarfs, 100 000 curiosities.

WINTER GARDEN.
Broadway, between Bleecker and Amity sts.
THIS EVENING, Jan. 30, commencing at 7:20 o'clock, HAMLET. Characters by Messrs. Edwin Booth, Charles Barron, I. H. Taylor, Donaldson, Dyott, Burroughs, Humphrey Bland, W. H. Andrews, Mrs. Williams, Miss Effie Germon and others.

OLYMPIC THEATRE.
Broadway, between Houston and Bleecker sts.
THIS EVENING, Jan. 30, commencing at 7¾ o'clock. LONDON ASSURANCE. Characters by Mr. E. L. Davenport and Mrs. John Wood, supported by a powerful cast.

WOOD'S THEATRE.
Broadway, opposite St. Nicholas Hotel.
THIS EVENING, Jan. 30, commencing at 7¾ o'clock, MOSE, IN A GLANCE AT NEW-YORK IN 1848; MODEL OF A WIFE and PADDY RYAN, THE IRISH TIGER.

LUCY RUSHTON'S NEW-YORK THEATRE,
Nos. 728 and 730 Broadway.
THIS EVENING, Jan. 30, commencing at 7¾ o'clock, THE BLACK DOMINO AND BETWEEN YOU AND ME AND THE POST. Characters by Messrs. Mortimer, Clarke, Pearson and Higgins; Miss Lucy Rushton, Mrs. Maeder, Mrs. Mark Smith, and the entire strength of the company.

NEW BOWERY THEATRE.
Bowery, between Canal and Hester sts.
THIS EVENING, Jan. 30, commencing at 7 o'clock, RAOUL THE KNIGHT; OR THE MAGICIAN OF GRANADA and CAPTAIN MACHEATH; OR, THE HEROES OF HOUNSLOW HEATH.

NIBLO'S GARDEN.
Broadway, between Prince and Houston sts.
THIS EVENING, Jan. 30, commencing at 7¾ o'clock, LEAH, a JEWISH MAIDEN. Characters by Messrs. J. C. Cowper, J. G. Burnett, C. H. Morton, D. E. Ralton, George Becks, E. S. Holmes, Miss Bateman, Mrs. A. Perry, Farren, A. Chapman, Everett, Lulu.

WALLACK'S THEATRE.
Broadway, corner 13th-st.
THIS EVENING, Jan. 30, commencing at 8 o'clock, HENRY DUNBAR. Characters by Messrs. J. W. Wallack, Charles Fisher, Young, George Holland, Norton, B. T. Ringgold, G. Browne, Williamson, Graham, Pope, Ward, Misses Mary Gannon, Madeline Henriques and Ione Burke.

BROADWAY THEATRE.
Broadway, between Grand and Broome sts.
THIS EVENING, Jan. 30, commencing at 7¾ o'clock, UNCLE SOLON SHINGLE. Characters by Messrs. John E. Owens, W. C. Forbes, J. W. Albaugh, F. J. Evans, H. L. Hinton, W. H. Hamblin, H. Jordan, J. D. Bilby, F. W. Williams; Mrs. A. Hind, Miss Saidee Cole.

FOX'S OLD BOWERY THEATRE.
Bowery, between Bayard and Canal sts.
THIS EVENING, Jan. 30, commencing at 7¼ o'clock, CASTLE OF TORMINAL and FOREST OF BURGUNDY. Characters by Messrs. G. L. Fox, Whalley, Mestayer, Marden and Guion; Misses Fanny Herring, R. Denvil, and the entire company.

BRYANT'S MINSTRELS.
Broadway, between Grand and Broome sts.
THIS EVENING, Jan. 30, commencing at 7¾ o'clock, IOI ON PARLE FRANCAIS, and USED UP; OR, THE HOP OF FASHION.

GEORGE CHRISTY'S OPERA HOUSE.
West 24th-st., near 5th-av.
THIS EVENING, Jan. 30, commencing at 8 o'clock, DOUBLE-BEDDED ROOM. Characters by Messrs. George Christy, Budworth, Donaldson, Abbot and Hodgkins.

AMERICAN THEATRE.
Broadway, between Howard and Grand sts.
THIS EVENING, Jan. 30, commencing at 7¾ o'clock, THE MAGIC HORN; or, THE HARLEQUIN AND DAME KIDDLEWINKS; GISELLE; THE IRISH TIGER; THE FAIR OF MULLINGAR, and THE BALLOON WEDDING.

NEW-YORK CIRCUS AND HIPPOTHEATRON.
14th-st., opposite the Academy of Music.
THIS EVENING, Jan. 30, commencing at 8 o'clock, JAMES ROBINSON and a complete troupe of Equestrian and Gymnastic Performers.

STUDIO BUILDING,
No. 15 10th-st.
THIS MORNING, Jan. 30, commencing at 9 o'clock, Exhibition of FRENCH, ENGLISH and FLEMISH PICTURES.

BROOKLYN ATHENEUM,
Atlantic-st.
THIS EVENING, Jan. 30, ROBERT HELLER'S GRAND SOIREE DIABOLIQUE, THE SPHYNX, MYSTERY, MUSIC, MAGIC AND MIRTH.

DODWORTH'S HALL.
Broadway, opposite Eleventh-st.
THIS EVENING, Jan. 30, commencing at 7¾ o'clock, DRAMATIC AND POETICAL READINGS, by Prof. RALPH C. HIBBARD.

SOMERVILLE ART GALLERY,
No. 845 Broadway.
THIS DAY AND EVENING—FREE EXHIBITION. AN ELEGANT COLLECTION OF MODERN OIL-PAINTINGS.

NEWS OF THE DAY.

CONGRESS.

In the Senate yesterday, a memorial was presented from the St. Paul Board of Trade, asking for the improvement of the Upper Mississippi River, and such arrangements with the British Provinces as will secure the freedom of the Welland and St. Lawrence Canals to American vessels. Referred to Committee on Commerce. A bill was introduced, and referred to the Joint Committee on Reconstruction, providing that no State or Territory shall ever make or enforce any distinction between citizens of the United States on account of race or color. A bill to reorganize the Judiciary of the United States was introduced and referred to the Judiciary Committee. A bill to increase the number of cadets and to raise the standard of admission to the Military Academy was introduced. A bill to promote military education was offered and referred. The bill for the protection of civil rights was then called up. Mr. Trumbull offered an amendment, which will be found in our Congressional report, and spoke at length in advocacy of the bill as amended. Without taking action the Senate adjourned.

In the House resolutions were passed declaring the gratification of the House at the conduct of President Johnson in refusing to accept the present of a carriage from friends in New-York, and affirming that the cohabit of government officials accepting presentation gifts was prejudicial to public morals. A resolution was offered urging the prompt trial of Jeff. Davis and other leaders of the rebellion for treason. It lies over. Gen. Sherman's presence in the hall being announced, the House took a short recess to allow gentlemen an opportunity of greeting him. He was introduced by the Speaker, and addressed the House in a brief speech. The House then resumed the consideration of the amendment to the constitution apportioning direct taxation and representation. Mr. Raymond spoke against tinkering the organic law of the land as unnecessary and affording no additional security against treason and rebellion. It is under that, that Mr. Stevens will to-day make his closing argument in favor of the original amendment.

STATE LEGISLATURE.

In the Senate yesterday a bill was introduced to continue the improvement of the navigation of the Hudson River. The bill, making appropriations to pay the canal debt, was ordered to a third reading; also the bill submitting to the people the question of a convention to revise the constitution.

In the Assembly Hon. D. C. Littlejohn was elected Speaker pro tem for the remainder of the session, Mr. Tremain being compelled to be absent in consequence of professional engagements. A bill was introduced for the construction of the Crosstown Railroad in New-York City.

GENERAL NEWS.

From Havana, news is received of the arrival of Secretary Seward and party on the 20th inst., and their reception on the part of the people and the authorities was of the most cordial character. The Captain-General was the first to extend a welcome to the distinguished visitors, and very generously offered them the use of his country seat, which had been specially prepared for the occasion. This honor, however, as well as the invitation to attend the theatre and bull fight on Sunday, the Secretary respectfully declined. The professors and students of the university and many citizens paid their respects, and much enthusiasm was shown.

The trial of the Adams express robbers was to have begun yesterday at Bridgeport, but in consequence of the death of a member of the local bar the case was adjourned until to-day, at 9. Tristam has admitted his guilt, and to-day will plead "guilty," but Clarke proposes to fight it out. Clarence A. Seward and Mr. Beardsley appear for the company, and Ex-Judge Stuart for the prisoners. The City of Bridgeport was alive with parties, witnesses and detectives concerned in the case.

Intelligence from Rio Janeiro to the 2d inst. is received. The war between Brazil and Paraguay was still going on with vigor. Both the fleet and land forces of the allied powers were moving on toward Passo da Patria, and it was expected that the fortress would soon be captured. Additional troops were being dispatched from the capital. The Southern emigration scheme, under the direction of Gen. Wood, was cordially favored by the Brazilian people and government.

The Second Comptroller of the Treasury has decided that a soldier convicted of crime by the civil authorities, though unconditionally pardoned by a Governor of a State, can claim nothing under his contract of enlistment, he having been withdrawn from the military service by his own misconduct.

The ice on the North River is said to be more solid than it has been before for forty years. A drove of cattle crossed from Nyack to Tarrytown on Thursday, and on Sunday parties from Irvington crossed the ice to attend church at Nyack.

The steamer *Richmond*, of the Baltimore and Savannah line, which was wrecked on the shoals off Cape Hatteras on the 24th inst., was valued at $90,000, and insured for $40,000 in New-York offices. The most of the freight and cotton would be saved.

It is currently stated among military men, says the *National Intelligencer*, that Lieut.-Gen. Grant will visit Europe during the present season, and will remain there several months.

On Saturday night last the principal building of Seton Hall College, at South Orange, N. J., was mostly destroyed by fire. The loss is estimated at $30,000.

Eliphalet Nott, D. D., LL.D., President of Union College, died yesterday, in the 93d year of his age.

Four Boston banks were victimized yesterday morning, by skillful forgeries, in sums amounting to more than $18,000.

LOCAL NEWS.

The envelope manufacturers, stationers and paper dealers of this city, held an adjourned meeting yesterday afternoon, at Messrs. Samuel Raynor & Co.'s establishment, Nos. 115 and 117 William-street, and a committee reported a remonstrance against the passage of a bill which is pending in Congress, proposing that postmasters shall sell stamped envelopes for the price indicated by the stamp on their face. This being virtually giving away the envelopes, the manufacturers, of whom there are twent-five, employing more than a thousand persons, and $1,500,000 capital, assert that the passage of the act cannot fail to injure them seriously. They further say that the operation of the act will not only be wrongfully to take $2,500,000 out of the public treasury, but also to deprive the internal revenue of the six per cent. manufacturers' tax which they must pay if they, instead of the government, make all the envelopes that are used in the country.

Frederick Douglass delivered a lecture on "The Assassination and its Lessons" to a crowded house at the Academy of Music, Brooklyn, last evening. Theodore Tilton occupied the chair, and made a brief introduction explaining the course of the directors of the Academy preparatory to the appearance of Mr. Douglass. The vote of the board on allowing him to speak there, at the last meeting, stood 11 for to 5 against. The lecture was an exhaustive defence of the colored people of the South, and a strong appeal in behalf of their claim to the franchise. He criticised the course of the President in reference to reconstruction, and charged him with breaking faith with the colored people, who had been the friends of the government in its extremity.

There were 494 deaths in this city last week—99 men, 108 women, 161 boys and 127 girls—an increase of 60 over the report of the previous week, and a decrease of 2 from the number reported during the corresponding period of 1865. Of the deceased, 214 were children under five years of age. The mortality by the principal diseases was as follows: Consumption, 59; infantile convulsions, 37; inflammation of the lungs, 46; infantile debility, 26; diptherite, 18; inflammation of the brain, 14; infantile marasmus, 31; heart disease, 16; typhoid fever, 17; scarlet fever, 15; bronchitis, 14; diarrhea, 13; dropsy in the head, 14. From external causes, 46—of which 20 were from old age. There were 68 deaths in the institutions, and 35 interments in Potter's Field.

The Board of Councilmen, yesterday, adopted the ordinance creating an Inspector of City Railroads, with a salary of $3,000 per annum. The Committee on Lamps and Gas was instructed to take measures to protect the interests of gas consumers in view of the numerous complaints against the city gas companies. A resolution designating the Times, and four other papers, as Corporation papers exclusively, was referred. The Finance Committee were instructed to report on the expediency of requiring the City Chamberlain to place the funds of the city deposited with him at interest, in order that the city may receive the benefit of the same. The Board adjourned to Thursday next.

The Board of Aldermen yesterday adopted an ordinance giving the power to grant permits for sidewalk stands, the delivery of goods, &c., to the Mayor, Street Commissioner and City Inspector jointly. Permits for show-cases, the delivery of goods and erection of hoistways are to be $10 each; permits for other purposes $1. A resolution by Mr. Ely was adopted requesting the Committee on Lamps and Gas to report on the advisability and practicability of the City Government manufacturing the gas used for public purposes. A joint committee was appointed to make preparations for celebrating the anniversary of Washington's birth, and the board adjourned to Thursday next.

The first annual ball of the Hebrew Free School Association came off last evening at Irving Hall, and the occasion was a delightful success, the room being well filled with a select and fashionable assemblage. The association have now in active and successful operation an excellent school in Avenue C, between Third and Fourth streets, where some three hundred children receive daily instruction in Hebrew, beside the branches ordinarily taught at the public schools; and other schools are sought to be established. Hence the ball last night.

Mr. John C. Dodge, a retired merchant, residing at No. 59 State-street, Brooklyn, was fatally injured yesterday morning by being caught between two vehicles on Broadway, while attempting to cross that thoroughfare. After receiving the injuries Mr. Dodge staggered to the sidewalk, but fell insensible and expired immediately. An inquest will be held by Coroner Wildey to-day at his office. The deceased was a well-known business man, but recently retired, and a brother of the partner in the firm of Clark, Dodge & Co., bankers, of this city.

The examination in the case of George Boyce, who is accused of having committed the robbery of the Williamsburgh Bank messenger on the 19th inst., was continued yesterday at the Essex Market Police Court. An *alibi* was attempted to be proven, by the prisoner's counsel, when the case was closed by Justice Shandley taking the papers and reserving his decision until Thursday next.

A motion was made yesterday by George, the Count Joannes, in the Superior Court in the case of the Count *vs.* Stephen B. Fiske, of the *Leader*. The plaintiff wished to examine a witness *de bene esse*, who resides in this city, on the ground that life is uncertain and this witness might die before the trial comes on. Motion denied.

Capt. Davis, of the Sixteenth Precinct, caused the arrest on Sunday evening of the proprietor of the billiard-rooms No. 161 Bowery, Henry D. Smith, and nineteen others who were found playing on the tables. Smith was required to give bail in $500, and the others were fined $1 each.

The Charity Ball for the benefit of the Nursery and Child's Hospital, came off last night, and was a great success. The Academy of Music was beautifully decorated for the occasion, and was filled to overflowing with the beauty, fashion and gallantry of the city.

The motion made in the Stover-Porter suit, in the Superior Court, on Friday last, for leave to issue a commission to examine forty-one witnesses in Boston, and twelve in Worcester, Mass., on the part of the plaintiff, has been denied by Mr. Justice McCunn.

Wenzel Brazos, a native of Bohemia, aged 45 years, committed suicide during Sunday night by hanging himself in an out-house in the rear of No. 29 Greenwich-street. At the inquest yesterday, by Coroner Wildey, no cause could be ascertained for the rash act.

William Parker, aged 11 years, and an inmate of the Asylum St. Vincent de Paul, No. 286 West Twenty-sixth-street, was arrested yesterday on a charge of having attempted to set fire to the institution by firing some beds. The prisoner was committed for examination by Justice Ledwith.

Two counterfeit passers were taken before United States Commissioners yesterday, charged with attempting to pass counterfeit $50 United States Treasury notes on trades-people about the city. They were held for trial.

At the meeting of the Brooklyn Common Council yesterday, the Commissioners of the Prospect Park submitted their annual report, and a plan for laying out the ground selected, the area of which they propose should be enlarged.

Charles Mitcherling, charged with selling counterfeit internal revenue cigar-stamps, whose examination was reported in the Times last week, was yesterday committed for trial, in default of bail, by Commissioner Osborn.

At the live stock markets trade is a little more active than one week ago, yet there is little if any advance in prices, except for sheep. The receipts of animals up to the present time are about the same as this time last week. The trade in milch cows continues dull, with no prospect of better prices. Good cows sell slowly at last week's quotations. Veal calves well fattened sell readily at 12c.@14c. ℔ lb. live weight. The sales of sheep are more active, and the price has advanced ½c.@1c. ℔ lb. over the figures of last week. Live hogs sell slowly at last week's quotations.

Gold was firmer yesterday on account of the large customs demand; sales 140@140⅜. Exchange on London 108⅝@108¾. The Stock Exchange closed dull. Money 6 per cent. at call and 7 per cent. on prime paper. The customs duties were $656,000. The two remaining days of January will probably swell the total customs at this port for January to twelve millions, the largest since September last.

Report of the Special Commission upon Our Internal Revenue System.

We print in another part of this paper the highly important report of the Special Commission appointed last Spring, "to inquire and report at the earliest practicable moment, upon the subject of raising by taxation such revenue as may be necessary in order to supply the wants of the government, having regard to and including the sources from which such revenue should be drawn, and the best and most efficient mode of raising the same, and to report the form of a bill; and that such commission have power to inquire into the manner and efficiency of the present and past methods of collecting the internal revenue, and to take testimony in such manner and under such regulations as may be prescribed by the Secretary of the Treasury."

This important and delicate duty was confided to David A. Wells, of New-York; Stephen Colwell, of Pennsylvania, and Samuel Snowden Hayes, of Illinois; with E. B. Elliott, of Massachusetts, as Secretary; and the commission have since June last been constantly engaged in the discharge of the duties assigned to them. We have not space now to review their long and able report, which, however, every reader of the Times will peruse for himself. It is comprehensive and exhaustive, embracing not only our own crude system of raising money, but the long established systems of other nations, and concludes with a number of recommendations of great importance to all who contribute, directly or indirectly, to the national treasury. The document is one of such immediate value that we have given it entire—all the tables, explanatory notes, &c., included.

The President on National Affairs.

In taking part, indirectly, in the constitutional debate, the President has greatly helped to bring members back to a consideration of the perils which may follow a careless tinkering of our organic law. And his words of counsel and suggestion met a response yesterday, from one section of the House at least. The greatness of the amendment already engrafted upon the constitution, by which slavery is forever abolished, the President desires to have kept steadily in view. The far-reaching effects of that amendment he seeks to emphasize, as affording guarantees that the institution can no longer be an element of political division or of strife. The danger of multiplying additional amendments he points out with great force. But he mildly suggests that *if additional amendments supplementary of the grand constitutional provision for the overthrow of slavery are to be made*, they might be compressed into a declaration that: "Representation shall be apportioned among the several States which may be included within the Union according to the number of qualified voters in such State, and direct taxes shall be apportioned among the several States which may be included within the Union according to the value of all taxable property in each State."

Such a constitutional amendment as this he thinks feasible, probably on the ground that it would leave the question of suffrage where it has always belonged, and might also supply an inducement to each State to have the list of its legally qualified voters as large as a regard to local interests would permit. The argument on the other side he does not touch. But to such extent as is here indicated the President would go, for the sake of leaving to individual States the right of control over the suffrage, while at the same time supplying them with motives to remove political disabilities of the unrepresented classes among them as fast as may be possible or expedient.

There is doubtless something in this view of the case—although it does not cover the whole argument. There is no longer a slave population at the South to count three-fifths in the apportionment of Representatives, and that basis of distribution, however good an expedient it may have been, it is destroyed by the march of events. To continue it—supposing the States themselves were content with such a share in the national representation as it would give them—would be a practical recognition of a dead social institution as a living political power. On the other hand, to count the entire black population in any new basis of apportionment, while decreeing the perpetual political disability of that class, would certainly be a surrender to one section of the country of a share of representative strength to which it has never before laid claim, and which could only be conceded at the expense of equity.

The great central point, however, which the President and those who cordially act with him in Congress seek to affirm in any proposition looking to further amendments of the constitution, is the fact that the lately insurgent States have never been out of the Union; that they consequently still possess certain indestructible rights; and that the less these rights are impaired, (consistent always with the national honor and safety,) the better for the whole country. The argument is not one founded on any mere sentiments of regard for "erring brethren." It is a practical matter of concern for *us*, as well as for *them*. Aside from the fundamental principle that in every free community taxation implies the *right* of representation, we have to look at this matter of taxes on Southern property from the standpoint of our fiscal necessities. Our right to tax these unrepresented States—a right which we have exercised all through the war—implies that they have never been out of the Union. All their ordinances of secession were simply so many attempts to get out. These attempts proved abortive; and all the resolutions, and ordinances, and proclamations of the secession leaders became simply the expressions of a purpose which was destined never to be fulfilled. This point settled, we set to gather up taxes on everything taxable, South as well as North. And if we are indifferent to the principle of permitting representation and taxation to go hand in hand, let us at least not forget that every day that prolongs the disability of the South prolongs also the state of industrial collapse induced by the war, hinders the influx of capital, retards the progress of immigration, and, as a certain consequence, lessens the income we seek to get to help us in bearing the national burdens.

The deliberations of Congress, in view of these facts, ought surely to be directed, with judicious temperateness, to the question of early restoration. Words uttered, or resolutions framed, in any spirit of vengeance or hatred, are sadly out of place. We are not dealing with private wrongs or grievances, but with the interests of vast communities. Each day that finds these communities unrepresented in the National Legislature, and aggravates the responsibility of continuing to govern them by abnormal military law. If this responsibility is not felt by a majority in Congress, it is felt by the President, and it is assuredly felt deeply and widely by the people, who see an increasing public debt and diminished revenue returns in whatever decisions of Congress tend unnecessarily to delay the great day of Restoration.

Street Railroads—Engineering and Financial Considerations.

It appears that in the communication of Mr. Adams relating to street railways, published in Sunday's issue of the Times, the credit of a plan of road suggested in 1852 was given exclusively to Mr. Worthen. The plan in question, we are assured, was the joint production of *three* engineers, George W. Whistler, Wm. E. Worthen and John Schuyler. It is doubtless right that the honors should thus be properly distributed; although it may in the end be found that the plan itself is impracticable, on financial if not on engineering grounds.

Ten millions of dollars, we believe, is the lowest estimate for the right of way. The project is, otherwise, simple enough. It is to strike a line parallel to Fourth-avenue and closely, adjoining it on the west side, running an open track clear through the island, thirteen feet below the level of the streets. There is nothing whatever novel in the proposal. We have it in use at several points on the Fourth-avenue through-track now—at Seventieth-street, at Eighty-first-street, and other sections. The grand objection—which might not have been fatal, or even serious fifteen or twenty years ago—is the expense attending the purchase of *the right of way* in the lower portions of the city. Perhaps that objection might be got over. But it is a heavy item to begin with—ten million dollars—before the first shovelful of earth is turned to make the track.

We must remember how long a time it has taken to get our present street roads into such working order as we find them to-day, with their tracks made to hand, all but the rails. Traveling ahead of time is almost as dangerous as lagging behind it. We must have more tracks for city cars undoubtedly. We must have them, too, in such fashion as will not further incommode our street traffic proper. But they must be such as can be built without too serious an outlay of capital; otherwise the company's tariff will be too high for the working man to benefit by them.

It must be remembered, when we are constantly comparing our social conveniences with those of London, that the London capitalist is content with five or six per cent. dividends, while some of our street railway owners refuse to let sixpence-worth of stock go into the public market under 240. That *means* a yearly interest not much under twenty-five per cent., as things go here. Very well; while we are settling engineering possibilities, let us remember we have to raise the money wherewithal to build. The *cheapest* designer, then, of through street lines—provided his road does not obstruct the ordinary street traffic, and provided, further, it is not a disfigurement of the streets, will carry the day.

Meanwhile we do not propose to decide in favor of one plan as against another, according to our present knowledge, beyond a concurrence in the opinion of Mr. Horatio Allen and other eminent engineers, that the *elevated track* is by far the *cheapest* yet proposed, and could be likewise built without delay. We probably can supply traffic for them all, if they were only built. What it is important to urge is the building of the least expensive first, so that capital may be found easily, and a through line at a cheap rate set in motion. We shall, some day, *tunnel* both the East and North Rivers. But before that comes, we shall probably bridge one or both. In like manner, we may have to take various apologies for through accommodation, before we get at *that* which shall best minister to public convenience.

Pickpockets in Cars.

Why is it that so many robberies are perpetrated in the city cars, when it is exceedingly rare to hear of such offences at any of the fifteen or twenty theatres and minstrel halls, at any one of which the crowds at ingress and egress offer the best opportunities for thieves? The answer is simple. At the doors of theatres, during the going in and coming out of the people, the regular officers of the Police Detective force are on duty, in open view; unknown to the mass of respectable citizens, but quickly recognized by the thieves. The sight of one of these detectives is enough; unless very hard up or more than reckless, no thief will attempt to work in the crowd. This protection costs nothing to the public, and nothing more than the courtesy of free admission to the theatres.

Now the same good work might be done on any line of city cars if the companies would allow the detectives to ride free when they pleased. The men are willing, and rather anxious, but they cannot afford to pay fares from their own pockets. Let it be known among pickpockets that their sworn enemies from Capt. Young's bureau were dodging in and out of the cars at pleasure, and two-thirds of the rascals would be scared away. Now, it should be the duty of these rich railroad companies to take some decent care of their patrons, and it is not much to ask that free tickets be given to regular or even special detectives. The force numbers only fourteen, so the expense to the roads would be infinitesimal. The thing is worth trying, at any rate. At present thieves work with entire impunity, as they know well enough that they are out of sight of their dreaded enemies.

The Great Question of Colorado.—There is likely to be as much difficulty in Congress about the admission of Colorado as there was about the admission of California. It is now announced that Mr. Sumner is engaged in the preparation of a "great speech" upon the subject, in which classical allusions, poetical quotations and erudition will abound and superabound. He is prepared, we are told, to demonstrate that no State has a republican form of government which excludes any adult and taxable person from the suffrage; and as the constitution of Colorado limits the right of voting to adult male whites, it is something other than republican. In the meantime, while the question is being discussed, the general government will have to support at its own expense a host of officials in Colorado, the maintenance of whom would at once be thrown upon the State itself, if it were admitted to representation in Congress. If Colorado is refused admission at the present session, this expense will be entailed upon us for we cannot say how long; for the Legislature will have to call another constitutional convention, which will be compelled to debate and decide the subject of admitting negroes to the ballot. If they finally resolve to admit them, the action will, of course, be under the coercion of Congress, for the vote against it in the last convention was all but unanimous.

Canal Officers.

Albany, Friday, Jan. 26, 1866.

"In charging that the canal officers plundered the State to the tune of $1,000,000 in the last fiscal year, as the *Tribune* has repeatedly done, I think great injustice has been done them. As I know you are alike in favor of awarding to every man his just deserts, and opposed to official stealing, I subjoin some figures from the annual report of the Canal Commissioners, to show where a portion of the $1,000,000 went to."

This attempted vindication of canal officers will be received with allowance, when it is known that it comes from one of themselves. The proceedings of the Canal Appraisers (Tom Carroll & Co.) require ventilation. A member of that board is the *Tribune* "correspondent." That *he* comes to the defence of those by whom the canal fund has been depleted, is not so singular as that a canal officer should be the "Albany Correspondent" of a New-York journal.

The Doctors and the Health Bill.—The homeopathic physicians of this city are somewhat exercised on the question of securing the appointment of one of their number as a member of the Health Commission provided for by the City Health Bill now before the State Legislature, and they held a meeting last night to take action on the subject. Three of the Commissioners are to be doctors, and all of them are of the allopathic school, which the homeopathists regard as unfair to them, considering their numbers, their character and their claims. So far as the general duties of the Commissioners are concerned, they relate mainly to matters upon which all schools of medicine are perfectly agreed; for there is no division of opinion as to the evils of filthy streets, bad drainage, fever nests, crammed and reeking tenement houses, and so on. So far as these things go it were as well—other things being equal—that all the Commissioners were homeopathists as allopathists—as well that they were hydropathists, or chrono-thermalists, or Thompsonians, or teetotalers. We should be really sorry to see the bill defeated because of disputes on such a point; and we hope that the homeopathists will be careful as to the effects of their agitation. At the same time we can see no objection whatever, if the Health Commissioners are to have power of establishing public hospitals, or dispensing medical charities in case the city is visited by an epidemic, to have a portion of the hospital space or the charities appropriated for the benefit of that part of the public who may prefer the homeopathic practice. This class is neither small nor unimportant; and as they ordinarily hold their faith with great tenacity and earnestness, it would be unfair that any of them should be compelled, in any case, to submit themselves to treatment in whose efficacy they had no confidence. We believe that to concede this much to the homeopathists would but be in accordance with justice. We suppose it would satisfy them; and we think it would be wise in the Legislature and the allopathists to make provision for it.

At it Again.—Virginia is again suffering under the terrible rhetorical inflictions of Henry A. Wise. The Richmond papers come to us, as of yore, laden with his interminable speeches. We had just got through the attempt to read one on behalf of some local charity when another came to hand, which he has just delivered before the "Mayor's Court" upon some petty liquor case. We perused it until he exclaimed:

> "But, Sir, Virginia is now, as she ever has been, my sovereign. You, Sir, are the *pater civitatis*. We have the *pater familias*, the *pater civitatis*. O, God! where is the *parens patriæ*?"

We do not suppose the most exacting of our readers would require us to proceed any further than this.

The World's Exposition at Paris.

The French Exposition of 1867 is beginning to attract attention. The action of Congress, although dilatory and unappreciative, is nevertheless as far advanced as might be expected from a legislative body as yet imperfectly informed as to the character and importance of this Exposition. How many men either in or out of Congress fully realise that this is not, as was the case in other world's fairs, a mere competition between individual exhibitors? Whereas it is in fact an actual rivalry between nations, and individuals and even local communities are virtually ignored. Those persons who have given time to the study of this subject well understand its great national importance. But very few members of Congress have had an opportunity of studying the subject, even in its most popular and less governmental aspect. The truth is that to comprehend the beneficial effects to this country which are to follow a full exhibition of our material resources, requires thought and reflection. The wonderful extent and variety of our minerals, the unlimited capacity for the production of all cereals and textiles, and the skill and inventive genius of our countrymen, will, on a full and proper representation at this fair, do more to impress foreigners with the wealth, stability and solvency of the United States than would a dozen iron-clads or men-of-war riding at anchor in the Channel or touching at the ports on the Mediterranean. The question is, can our country do itself justice in the short period of time and with the limited space alotted it by the Imperial Commission? We think it can. Much has already been done. If Congress would promptly pass the bill introduced by Mr. Banks, striking out the clause requiring exhibitors to pay half the expenses of transportation, there is still time enough to make a grand and imposing display of our natural and manufactured products. If the collection shall not be so full nor so various as it might be with a few months more time, it will be vastly superior to any exhibition of American articles ever before made in Europe. But unless the action of Congress is prompt, and the country speedily informed what the government is willing to do, there will be no chance for such an exhibition of American products as would reflect credit or prove beneficial to the United States. It seems to us that Mr. Seward, in accepting the invitation on behalf of the government, and in appointing an agency in New-York to attend to the applications, has gone as far as he can without further legislation.

OBITUARY.

Eliphalet Nott, D. D., LL. D.

The venerable President of Union College breathed his last at an early hour yesterday morning.

This event occasional intimations through the press have prepared the public to receive any time for several years past. By the friends immediately around the late President the event for a number of weeks had been looked for as liable at any hour to occur. The great vigor of his constitution has been seen in nothing more strikingly than this, that at the extraordinary age he had reached, all the usual indications of speedy collapse should fail to be verified, and that his life should be prolonged for weeks and even months, beyond points which few indeed thought the flickering life could possibly pass.

President Nott was born in the town of Ashford, Conn., June 25, 1773. He was, consequently, in the 93d year of his age at the time of his decease. For almost two-thirds of a century he has held the position in which he died, and achieved therein a reputation which has long ranked him as among the very first and most successful presiding officers of institutions to which the youth of the country resort for intellectual training and instruction.

Dr. Nott derives his ancestry from England. John Nott, his great grandfather, came over about 1660, and located in Wethersfield. His grandfather, who was a clergyman, settled in Saybrook. His father was in the mercantile business, but a series of misfortunes befell him, reducing him to poverty, at a time when his son most needed his aid to enable him to prosecute a liberal education, which he found himself thirsting for at an early age. He possessed, however, in his mother—who was the daughter of Judge Selden, of Lyme—a friend, whose lessons and counsels went far to make amends for the lack of special school facilities. She was a woman of fine culture, excellent sense and judgment, and exemplary life. Though when her son had scarcely reached the age of fifteen, she had implanted in his youthful mind liberal tastes with true principles, stimulated his love of learning, made him anxious to pursue high objects by the worthiest means, and expanded and gave a right direction to faculties which, but for this potential ministry, had run to waste or been harmfully exerted. Dr. Nott was ever wont to ascribe whatever of success or excellence he attained in after years to the discipline and influence of this best of teachers.

The elements of Latin and Greek young Nott acquired in the house of his brother, Rev. Samuel Nott, his senior by twenty years, and for upward of three score years and ten the pastor of the Congregational Church of Franklin, Conn., dying there a few years since at the advanced age of ninety-eight. When about sixteen years old he took charge of a school in Plainfield, where Rev. Dr. Joel Benedict resided. From this excellent man, who was one of the ripest scholars among the Congregational clergy of that day, Dr. Nott received the most cheering encouragement and important aid. Two or three studious years were passed at this spot; and while his labors at teaching others alternated with those put forth for his own instruction under the guidance of the friendly minister, his progress was rapid and marked. The fruits were apparent by his entering Brown University in his twentieth year, and after being connected only six weeks with this institution, graduating with the honor of the first degree in the arts.

After his graduation, he commenced study for the ministry under Dr. Benedict, teaching school simultaneously, in order to obtain the means for reaching the higher object. Licensed to preach when in his 22d year, he removed to Otsego County, N. Y., locating in 1794 at Cherry Valley, a Scotch-Irish settlement of Presbyterians, who, in the faith and spirit of their fathers, had founded a church and planted a classical school in the midst of a frowning wilderness. Dr. Nott was invited to preach in the one, and teach in the other; and while exhibiting the qualities of an earnest, useful and estimable pastor, exhibited those also that evinced rare skill and capacity as an instructor of youth. Both church and school flourished remarkably under his administration, till in 1798 he found a wider field opened to him, having accepted a call from the First Presbyterian Church of Albany.

His ministry here was successful and memorable. He devoted himself with earnestness and zeal to the welfare of his people—soon attained high popularity as a persuasive and eloquent preacher. Many members of the Legislature when that body was in session, attended his ministry, on the minds of several eminent men, among whom hitherto skeptical, his arguments for the truth of the Christian religion, it is said, produced salutary and permanent effects. His sermon on the death of Hamilton, preached in 1804, has long ranked among the best specimens of pulpit eloquence in this country, and the critical sifting of more than half a century has not sufficed to divest it of the shining merits which the popular enthusiasm ascribed to it on its first delivery.

The same year he was invited to assume the Presidency of Union College. The institution was yet in its infancy, its corporate existence dating from 1795. In 1797 its first Commencement was held, under the Presidency of Dr. John Blair Smith. Dr. Jonathan Edwards succeeded Dr. Smith, living only a year after entering on his office. He was succeeded by Dr. Jonathan Maxey, who remained President till 1804. During the nine years, covering the administrations of these three Presidents, the whole number of graduates was only 63. When Dr. Nott assumed the charge of its affairs it was without funds, without library or philosophical apparatus, in debt, and disheartened. It was without suitable buildings for the necessary purposes of a literary institution. "Some forty students," Dr. Nott himself says in an address fifty years afterwards, "scattered over the then village of Schenectady, meeting for educational purposes in what was then a cabinet-maker's shop, with a single professor, was the whole of Union College." He bent himself to the work of removing all these disabilities and providing for these pressing needs. The State had as yet made no available appropriation, but through his energetic and persistent efforts a law was passed, in 1814, which may safely be said to have laid the foundation of the success of the institution. By this act, granting also liberal assistance to Hamilton and Columbia Colleges, Union College was to receive $200,000, to be appropriated to the payment of its debts, to the purchase of a library and apparatus, and to the erection of college edifices, &c. The loans for these institutions were to be derived from the profits of lotteries—a mode of earning money then considered by our law-makers as perfectly legal and unexceptionable. The financial skill of Dr. Nott in making the most of the opportunity thus opened for aiding the college became speedily evident, and the proceeds of the State's gratuity as thus derived were managed and directed in the interests of the college with remarkable success; and though, in the course of the long, difficult, and often perplexing operations he was forced to pursue in carrying out the legislative prescription for raising money, he failed to escape imputations on his honor and fidelity, the most searching investigations of his course and management in regard to the finances of the institution, resulted in clearing him from reproach in the judgment of all just and reasonable men. As an evidence of his love to the college and devotion to its interests, it deserves to be added that the institution is reaping now, and will continue to reap, the splendid fruits of the judicious investments by him of the proceeds of the before-mentioned lotteries. By virtue of the "trust deed" executed by him several years ago, for the benefit of the college, it has already realized the sum of $200,000, and when all its terms are carried out, will have realized upward of half a million. In the enjoyment of this munificent bequest, the full realization of which is only a question of time, Union College will be one of the most nobly endowed institutions on this continent.

Aided by the bounty of the State, Union College soon began to assume an honorable position among the institutions of learning in the land. Its numbers rapidly increased, as the popularity of Dr. Nott widened with every year. Students from every State came to its classic halls, so that almost before a score of years had passed since Dr. Nott had assumed charge of its interests, its graduating classes numbered from 75 to 100. The institution was greatly popular in the South, numbers of young men from this section being every year among its graduates, its alumni embracing many of the South's most eminent sons. Gradually as the slavery agitation increased, and colleges began to multiply at the South, the number from this region grew smaller, until at the outbreak of the rebellion very few Southerners were found upon its rolls. The fact of his having educated so many of the sons of the South, caused Dr. Nott to view the progress of our late troubles with keener solicitude than most people experienced—and to feel more deeply the horrors of the fratricidal strife—though his whole soul clung to the Union, every thought, aspiration and prayer being the country's, as one and indivisible. None deplored more poignantly the summons which the bitter struggle brought upon the land; none rejoiced and thanked God more heartily when the storm had become a calm, and the nation stood forth jubilant in the salvation God had wrought.

Upwards of 4,000 young men have graduated from the institution during Dr. Nott's long incumbency. Bishop Potter said, twenty years ago, when about to leave the Vice-Presidency of the college for the duties of his Pennsylvanian episcopate, that it was believed no fifty miles square in the United States could be found on which a graduate of Union College was not at that time living. Widely as these men are scattered, various as their occupations are, conflicting as their views may be on various subjects, in one thing all were and are agreed, and that is, respect, veneration, and love for him whose teachings, counsels, admonitions, they had enjoyed while under his parental guardianship. No man understood youth better—could attract them more gently yet strongly—could touch more adroitly the secret springs by which healthful impulse and right action are moved—could make what is low and base appear more repulsive, and place what is manly and honorable in more attractive colors. No man knew better the art of leading young men to cultivate self-dependence; to propose lofty objects to be perseveringly sought; to enter with determined and steadfast energy on a given life-work; to rise above the sway of mean and debasing passions; to live and act, in a word, so as to secure the good opinion of the wise and good, be a benefit to mankind, and through a well-spent life, enjoy the prospects of a brighter one to come. The effects of such teaching, on so wide a scale and for so many years, must have been wonderfully efficacious and salutary. Its fruits are beyond the power of present estimation. Its benign influence on the best interests of society and of the country at large it were hard indeed to find fitting words fully to represent.

Preëminent as Dr. Nott stands as a teacher, wide and potential as have been his services in behalf of education, moral as well as intellectual, he deserves grateful recognition for what he has done and sought to do in other departments. His various and long-continued experiments on heat, with the view of applying it to useful and economical purposes for human benefit, if not as successful as his wishes and hopes led him to anticipate, yet evince the fertility of an intellect that loved to task itself on schemes for the promotion and diffusion of comfort among the many. His labors in the temperance reform had the same object—the doing good to men and society. He sought to improve the condition of men, such vast numbers of whom were the slaves of a debasing appetite that was hurrying them on to ruin, and inflicting indescribable miseries on themselves, their families and community. He entered with all his soul into the contest against intoxicating drinks, and against the drinking usages of society. His voice and pen were both vigorously enlisted in the work. His lectures against the use of wine—published by Mr. Delavan in the *Enquirer*—were widely circulated. And though his main proposition, that unintoxicating wine in the Scriptures was uniformly spoken of where a blessing was connected with its use, and intoxicating wine coupled always with a curse, was one in regard to whose proof many remained unconvinced, it was yet impossible to deny that the lectures displayed not only a conscientious purpose, but rare industry, with research and learning, conveyed in language at once perspicuous, graceful and vigorous. An incident connected with Dr. Nott's advocacy of temperance and power over men occurs to us, and may not be unfittingly introduced. Thomas F. Marshall, of Kentucky, was advertised to lecture in Schenectady in the Fall of 1860. He was not the Tom Marshall of fifteen years earlier, when he had appeared before audiences in several of the Northern cities, entrancing them with his marvelously eloquent appeals in behalf of temperance, on one or two of which occasions Dr. Nott had been present and added his own exhortations to those of the gifted Kentuckian. It was not this Marshall who appeared now to challenge the applauses of a delighted audience, but a man whose fine intellect dissipation had clouded, and whose face had shriveled before the flames seeking to destroy it. He gave a lecture or two on "History," in a hall in the city, and to an indifferent show of hearers, and was then invited, for the third evening, to lecture on "Henry Clay" in the College Chapel. The room was crowded on the novel occasion, and Marshall appeared before his audience perfectly sober, and in better train than he had hitherto displayed. His lecture on the great Kentuckian was extremely interesting, and listened to with deep attention, and at the close of it he unexpectedly referred to the association of Dr. Nott, then present, with himself, years before, in labors for the promotion of temperance. Then alluding to the different circumstances under which he met Dr. Nott now, he said sadly and touchingly, "He could not fall—I did;" adding that as the result of a long visit which the Doctor had paid him the day before, the character of which he described and expressed his warm gratitude for, he had firmly resolved *at east to try* to break loose from the sway of an appetite that had done him so much injury. The manly declaration was received with thunders of applause, and not a hearer was present whose best wishes and hopes were not warmly enlisted in behalf of the lecturer's success in the trial he proposed to make. Alas, a brief day served to show that the trial, if made, was made too feebly and irresolutely to compass success. Marshall went his way as he had come, his erratic course ending ere long—where that of myriads like him had ended—in the grave.

In 1854 the semi-centennial anniversary of Dr. Nott's Presidency was observed with appropriate ceremonies. Several hundreds of the alumni of the college were present on the occasion, which was one of extraordinary interest. Judge W. W. CAMPBELL, of Cherry Valley, made the opening address, followed by Dr. FRANCIS WAYLAND, of the class of 1813, who, a pupil of Dr. NOTT, having numbered then 41 years since his graduation, has preceded his venerable teacher to the final rest. Dr. NOTT's discourse on this memorable occasion was extremely striking and impressive. He was then 81 years old, and in an address of upward of an hour, delivered *memoriter* as was his wont, and with a graceful fluency and ease that might seem befitting to the familiar unreserve of the lecture-room, and with a vigor of thought and expression worthy of his palmiest days, he produced an effect upon his vast audience which none who were present will ever forget. Passages of singular beauty blended with pathos occur, as in the following instance:

"Though we should not be present at even the first future semi-centennial gathering, our children and our children's children will be; or, should they not, other human beings will, and beings as susceptible of joy and as high in hope as we. The bar, the bench, the Senate, will each be represented. The man of business will be there—there, too, will be the man of science, aye, and the man of mercy.

The same tribute will then, as now, be paid to the dead, and the same aspirations will be cherished by the living. Then, as now, the blossoming flowers in yonder garden will invite, by their beauty and their fragrance, the returned Alumni to revisit their walks, which, elate with hope or saddened by disappointment, they so often visited during their collegiate course. Then, as now, yon classic groves will proffer to those semi-centennial visitors their noon-day shadows; and then, as now, at early dawn the birds will sing among their branches. Then, as now, the heavens will smile propitious on that gathering, and God, our common Father, will signalize their meeting as he now does ours, by his all-pervading presence. * * * * *

At such a moment, and when the adieus which friends here are about to take of friends remind us of the adieus the dead have already taken, and which the living soon must take; at such a moment, it is cheering to reflect that there will be a sun to shine and stars to glitter, and seas to roar, and harvest fields to produce, and a God to reign, to be adored, and worshippers to adore him, after our brief part is acted, and we shall have gone to our rest."

Nearly twelve years have passed away since these words were spoken, and the speaker, "an old man and full of years" then, has but just now laid aside the weight of his mortal burdens. For several years, from the semi-centennial occasion, he continued to render services to the college with what strength he was able to exert, in his honored and dearly-loved work. In September, 1860, he appeared for the last time in the lecture-room. At the Commencement of 1862 he presided, not without difficulty, and this proved his last public appearance on this anniversary, to which his presence had imparted additional interest for so long a period. His life has glided away tranquilly since then, his natural force weakening, and the sway of infirmity increasing. His mind shared to some extent in the decay of his bodily powers, and toward the close of his career but few sparks of its original fire remained. His end was peaceful when it came, and the record of this long, lustrous and useful life enshrined in the hearts of all who honored and loved him, and of all who, in coming times, will revere those who have signally served and benefitted their race, will prove a monument to endure and teach when material structures shall have crumbled into dust.

AMUSEMENTS.

The opera under Mr. MARETZEK's direction—the direction best worth having it under—commences on Thursday evening next. We were right in supposing that the "African" would be the initial opera. The interest in MEYERBEER's posthumous work is still unabated. It was withdrawn—by the closing of the past season—before it had even satisfied the curiosity of the public. We are sure that those who have heard it once, will be the first to take this opportunity of hearing it again. In Europe it has swamped everything, and in New-York we know that it has drawn the largest audiences that could be contained in the Academy of Music. Mr. MARETZEK announces that on the second night (Friday) the charming opera of "Crispino è la Comare" will be given.

The third Philharmonic concert, on Saturday night, was creditable to the society and to the public. The programme and attendance were alike excellent. Under Mr. BERGMANN's regular *bâton*, the society has entered on a new tenure of life. It will be its own fault if it does not permanently recover all the ground it so unhappily lost last season. The concert opened with MOZART's Symphony No. 1, in D—a composition always fresh, graceful and spontaneous. The counterpoints and imitations with which it is filled were delivered with delicacy by the stringed instruments, fifty-four in number, and the *finale presto* went as finely as we have ever heard it go. We need, in these days, music with more color in it; but those who are content with form must always admire the lovely proportions and delicate tinting of this symphony. It gave abundant pleasure to the audience. So also did MENDELSSOHN's delicious overture to the story of the *Beautiful Melusina*—a work with which our readers are already familiar. Come we now to the *pièce de resistence*. This was, in a fashion, BERLIOZ's fantastic symphony, "An episode in the life of an artist." We have not entirely exhausted our amiability in the opening sentence about the society, and shall yet have occasion to praise a good performance of a very difficult work. But as in ordinary life we frequently curse the hackman only a moment before we smile on the host, so, now, we take the hasty opportunity of denouncing a society for the miserable way in which it has brought us to a feast. Any one who has a score of BERLIOZ's symphony knows that it is in five parts. *Four* only were played, and the fifth, which is decidedly the most characteristic of the *suite* is dismissed airily with the remark that this "number is *only* of particular effect!" The idea of omitting any portion of a work by BERLIOZ, on the ground that it is *only* of particular effect, strikes us as being at least amusing. Why not speak the truth; say openly we cannot get the special instruments here, and don't like to encounter the expense of trying to get them elsewhere; or put it on the ordinary prudential grounds of the society, which, being interpreted, means penny wise and pound foolish. In this case the policy was lamentable, for the orchestra of the society is nearly all that BERLIOZ asks. There ought to be, to be sure, (at least,) four harps, instead of *one*; four bassoons instead of *two*. But we are not unmindful of the difficulty of getting these instruments. They are however, needed in the first four movements just as much as they are in the fifth movement, and the latter could be accommodated quite as easily as the former. Moreover, four bassoons *could* be got by sending to other cities for them. All that was needed for the fifth movement was one additional clarionet in E flat, and a couple of bells, or failing the latter, a few pianos. These details are tedious; but we must bore our readers for a moment more. Conscious of its own shortcomings and eager to justify them, the society says:

"BERLIOZ's Composition, *"An Episode in the Life of an Artist,"* consists in its complete form, of a *"Fantastic Symphony* for Orchestra, and a *Lyric Monodrama*, entitled *Lelio*, which latter is preceded by the former. In case of the separate performance of the Fantastic Symphony by an Orchestra, which the author approves, a portion only of the five pieces of which the Symphony consists, can be selected as circumstances may require."

BERLIOZ never said anything of the kind, and the society knows it. He says as plain as words can speak, that the programme published by the society is only necessary when the symphony is performed dramatically, with a speaker before the curtain and the orchestra behind it; in a concert all "that is necessary is to preserve the headings of the *five* movements—the work offering, as the author hopes, a sufficient musical interest independent of any dramatical intention." It is the programme, not the fifth movement, that can be dispensed with as circumstances may require. With singular liberality, the society gives us the former and not the movement.

BERLIOZ was a young man when this symphony was written. He is now well advanced on that final decade which completes the span of human life. All the jests it excited have gone home to roost like Arab curses; all the sneers have turned to smiles. A venerable man, honored in literature and art, of unflinching integrity, of clear insight and truthful expression, remains to smile at what was so false in prophecy, and so mean in humam nature. He had written the overture to "Les Francs Juges" before this symphony was ever thought of, and it had raised a howl, which found an echo every, where—even in that almost immaculate land, Germany. After such a reception, is it amazing that he should select an "episode in the life of an artist" for illustration, and that that episode should be suicide? To us this work is in every way interesting. It is not, perhaps, equal to "Harold;" but it is clear, and even popular. The fourth movement in its grand and urgent polyphony, and the suddenness of the supposed catastrophe, is worthy of any master. Even the waltz movement, which is not remarkable for largeness, is elaborated with exquisite taste and endless diversity of phrasal termination. The orchestra throughout played superbly. We have never seen Mr. BERGMANN's *baton* more steady than on this occasion. The many rapid transitions from *pppp*. to *ffff*. and *pizzicato* to bow passages were observed with the greatest precision. The reed instruments, however, might have been better. Nevertheless the symphony was a complete success.

Mr. J. M. WEHLI was the solo pianist, and with the orchestra played MENDELSSOHN's *Capriccio* and his own "Faust" arrangement. Of the latter we have recently written. The former is threadbare. Mr. WEHLI played superbly.

Mr. J. R. THOMAS, the well-known ballad composer and singer, has returned to New-York, after a successful tour in England. In addition to receiving a Welsh degree, which enables him to call himself by a name which not even a creditor can pronounce, Mr. THOMAS had the good fortune to win much applause as a singer of oratorio music at Exeter Hall, London.

Mr. DE WALDEN, the author of the "Balloon Wedding," has commenced proceedings (so he informs us) against Mr. HENRY WOOD, of Wood's Theatre, for playing the "Balloon Wedding" with an inadequate company, and so spoiling it. Ahem! Poor Mr. DE WALDEN, and good Mr. WOOD! No, that is not it: good Mr. DE WALDEN and poor Mr. WOOD! Since the momentous case of Tweedledum *versus* Tweedledee there has been nothing so serious in law or overwhelming in esthetics as this case of THOMAS against HENRY. We shall await with composure the result, like that good housewife whose memorable neutrality was undisturbed by the conflict between her husband and the bear. We do not care indeed which "licks."

Messrs. MASON & THOMAS gave their second concert of chamber music at Dodworth's Hall on Wednesday last. The executants were in excellent mood, and discussed the programme with spirit. It was made up of SPOHR's Sextet in C, (for stringed instruments,) opus 140; SCHUMANN's trio in D minor, opus 110, No. 3; and BEETHOVEN's quartette for stringed instruments, in E flat, opus 74, No. 10.

Mr. JAMES M. WEHLI gives another matinée at WALLACK's on Wednesday afternoon. Mr. RICHARD HOFFMAN assists on the occasion, (playing with Mr. WEHLI) THALBERG's duet from "Norma." A new singer, Mlle. AYOSTO, will make her appearance as the vocalist of the day.

Mr. ROBERT GOLDBECK announces a series of three subscription concerts, at Steinway's Rooms, Nos. 71 and 73 East Fourteenth-street, to take place on Feb. 15, March 1 and 15. The intention of these soirées is to introduce the best and (in a public sense) least played works in the world, namely, BEETHOVEN's sonatas, one of which will be given on each evening. Several of Mr. GOLDBECK's vocal compositions will also be introduced, with competent singers. Mr. S. B. MILLS has volunteered to assist Mr. GOLDBECK, playing BACHS' six preludes, with the accompaniment of a second piano.

Miss ZELDA HARRISON gave a popular concert at Irving Hall on Saturday evening, which was well attended. The lady has an extremely pleasant voice, which needs cultivation, mainly in the union of the registers, being naturally flexible and manageable in other respects. Youth and bright prospects should stimulate her to renewed study. The pieces sung by Miss HARRISON, Mr. WM. CASTLE, Mr. S. C. CAMPBELL and Mr. E. SEGUIN were for the general ear, and tickled it so effectually that innumerable *encores* were the result. M. JEHIN PRUME, the violinist, played with remarkable skill and precision. He is an astonishing performer. Mr. HARRY SANDERSON (piano) made his reappearance, after a long absence, and executed his octave fantacies with that fire and brilliancy for which he is remarkable.

The Brothers POZNANSKI (piano and violin) will give their first concert at Irving Hall on Saturday evening next, assisted by Mme. WILLIAMS REVILLE, (soprano from the Royal Academy of Music, London,) Signor FOSSATI, and a full orchestra under the direction of M. CARL ANSCHUTZ.

It is reported by sharp observers that the tails of Mr. GRAU's coat were seen in this city on Wednesday last. The wearer was "making" for the Havana steamer. He intends to give opera in the ever faithful isle until the equally faithful yellow-fever compels him to desist.

There will be several important changes in the theatrical world this week; notably, Mr. EDWIN BOOTH throws off the sables of the *Prince of Denmark*, and assumes the scarlet of the *Cardinal Duke*. "Hamlet" will be played to-night for the last time; on Wednesday, (matinee) "Ruy Blas," and on Thursday, "Richelieu." This celebrated play has been in preparation for more than a year, and everything that money could procure or good taste suggest, has been lavished on it. The leading *rôle* has always been regarded as the best in Mr. BOOTH's repertoire.

At Wallack's Theatre "Henry Dunbar" will be played. At Niblo's Miss BATEMAN continues her enormously successful engagement, appearing as usual in "Leah." There seems to be no possibility of changing the bill at this house. Elsewhere we notice these announcements. At Wood's Theatre (where the orchestra chairs are much too close together) "A Glance at New-York in 1848;" "The Model of a Wife," and the "Irish Tiger." Mr. CHANFRAU plays in two of these pieces. At the Broadway Theatre "Uncle Solon Shingle" is still in the ascendancy. At the Old Bowery the "Castle of Tormindi," the "Forest of Bondy," and a farce. At the New Bowery, "Raoul, the Knight," "Capt. Macheath," and "Mrs. Green's Snug Little Business." Mr. J. W. LINGARD, the energetic and obliging lessee of this well-conducted establishment, takes his annual benefit next Thursday. At Barnum's Museum the circus and drama are served up twice a day with a hundred thousand *entrées* in the shape of curiosities. At the New-York Circus, late Hippotheatron, the "Halt in the Desert" has made a success and will be repeated, together with Mr. JAMES ROBINSON's remarkable feats, and the other attractions of the establishment. At the American Theatre, No. 444 Broadway, the trick pantomime of the "Magic Horn" and the ballet of "Giselle." For the changes at the Minstrel Halls, we refer our readers to the bulletins published elsewhere.

The friends of the late JOHN P. COOKE, so well known to the public as *chef d'orchestra* for many years past, are taking steps to erect a monument to his memory. More than $500 have been already contributed to the fund for this purpose, and as Mr. COOKE was universally esteemed and respected by all who enjoyed the pleasure of his acquaintance, we have no doubt that the entire amount necessary to consummate this praiseworthy object will be speedily raised. We are desired to say that further subscriptions will be received by Mr. WILLIAM GANARD, at No. 71 Bleecker-street, and by G. H. HAYDOCK, Esq., at the Eighth National Bank, in Broadway, above Bleecker-street.

LUCY RUSHTON'S THEATRE.—A change in the right direction was made here last evening. Instead of comedies, which are impossible on so small a stage, a drama and an extravaganza were played. The first was the "Black Domino," and the second a versified issue of "Arrah-na-Pogue," called "Between You and Me and the Post." It is only necessary to speak of the latter, inasmuch as the "Black Domino" was so imperfectly studied that it can hardly be described as a performance. Thanks to one or two artists it was saved from condemnation. The "musical burlesque" on BOUCICAULT's drama possesses the merit of being a metrical condensation of a long story. In rapidity of action (we speak more of the obvious intention of the dramatist than the accomplishment of the manager,) it suggests to those who know the original piece a pleasant and humorous opposition of style which is funny. The lines, too, are clearly written, but the jokes are few and far between. The burden of the performance rested on the vocal support of Miss ROSA COOK, and the bluff chaunting of Mr. HARRY PEARSON. The lady is certainly the best singer on the dramatic stage, and of the gentleman we all know how thoroughly he can throw himself into any performance where his voice is needed. The burlesque—if it may so be called—was received with favor, and will undoubtedly improve on repetition.

"TO LOVERS OF TRAVEL."—An advertisement under this caption in another column calls attention to a pleasant scheme for a two months' trip to Lima. The idea is a novel one, and the region which it is proposed to visit is most interesting. Full particulars may be learned by addressing Box No. 4,111 New-York Post-office.

FROM THE STATE CAPITAL.

IMPORTANT BILL CONCERNING THE CITY OF NEW-YORK.

The Proposition to Establish a Board of Control to Supervise and Direct City and County Expenditures.

From Our Special Correspondent.

ALBANY, Monday, Jan. 29, 1866.

The following is an abstract of the important bill soon to be introduced in the Assembly by Hon. C. E. JENKINS, of this city, entitled

An Act, in relation to certain public offices in the City of New-York, and to create a Board of Control therein.

SECTION 1. Creates an office within the City of New-York to be known as "The Board of Commissioners of Control."

SEC. 2. Provides that said board shall consist of eight (8) inhabitants of said city, who shall be appointed by the Governor, by and with the advice of the Senate, together with the Mayor of the city *ex officio*. Any five to constitute a quorum. The appointees to hold office for the term of eight years.

SEC. 3. The appointees to file the usual oath of office in the Mayor's office of said city.

SEC. 4. Provides for the appointment of successors to the original incumbents at the session of the Legislature next preceding the expiration of their term. Any vacancy occurring from any cause to be temporarily filled by the board. Commissioners to be subject to removal by the Governor, for cause, in the same manner as Sheriffs are now removable.

SEC. 5. Said Commissioners, together with the Mayor, to organize by electing one of their number respectively President and Treasurer, and by choosing a Secretary who is not to be a member. They are also to adopt a seal. President and Treasurer to be elected annually.

SEC. 6. The President to receive a salary of $5,000 per annum. The Treasurer to receive $1,000 per annum. The Secretary's salary not to exceed $3,500. Other Commissioners to receive no salary.

SEC. 7. Describes the duties of President and Secretary in the usual terms.

SEC. 8. Describes the duties of Treasurer and requires him to give bonds in the sum of $10,000 for the faithful performance of them.

SEC. 9. Sets forth the duties of Treasurer in regard to keeping correct accounts, and prohibits any of said Commissioners, except the Mayor, from holding or being candidates for any other office. Also authorizes the board to employ the necessary clerical and legal assistance, and to enact by-laws and rules.

SEC. 10. The said board is authorized "to examine, investigate and inquire into the official acts, affairs or proceedings of any and all persons holding any municipal office of honor, emolument or trust in the City of New-York, including any and all public officers, boards of officers, heads of departments, chiefs of bureaus, or officers, employes and agents severally subordinate thereto, exercising in whole or in part any political power, prerogative or authority under the charter of said city," including the "Commissioners of Charities and Correction, the Department for the Survey and Inspection of Buildings, the Central Park Commissioners, the Board of Metropolitan Fire Commissioners, with their employes and subordinates respectively, and "upon any inquiry, investigation or examination as aforesaid, the said board may notify any person or persons aforesaid to appear at a time and place named, and answer any complaint, accusation or charges touching the official acts or action of him or them, or of his or their appointees or employes, acting in an official capacity or employment connected with any office as aforesaid, and of which said complaint, accusation or charges, whether made by order of the board or upon the information of any citizen or committee of citizens residing in said city. Persons thus notified are to be given a fair opportunity of answering and defending such complaints, and in case of the failure to appear and defend of any official or person duly notified to appear, said board shall decide said official or other person to be guilty of malfeasance or derelict, or otherwise culpable to such an extent that his removal is required by the public interests; and may remove such person from office by entering such determination upon its minutes and issuing an order to that effect, and serving the same upon such person if he can be found, or if not, then by delivering it to the Sheriff for service. Vacancies thus created to be immediately filled in the manner now provided by law for filling such offices; and the persons so removed shall be disqualified for the term of three years from holding the office from which he was so removed, and any such decision shall be final and conclusive; the board to have the power to issue subpenaes and summonses and compel the attendance of any person or persons, as witnesses or otherwise, and the production of books, papers, &c.; such subpenaes, &c., to be issued in the name of the Supreme Court. Any Justice of said court, authorized to proceed against any person guilty of disobedience of such summons and subpenae, as if guilty of contempt of said court, and to punish him in the same manner.

The President and Secretary of the board to have power to administer oaths, and persons guilty of false swearing before them to be adjudged guilty of perjury. Testimony taken before said board not to be used in any other place or proceeding.

SEC. 11. Said board to have all the powers now vested in the Board of Supervisors of the county, the Mayor, Aldermen and Commonalty, and the Department of Finance of the City of New-York, in examining and auditing accounts, bills, &c., of every nature and description, whether against the municipality or the county, including all bills and claims to be paid by moneys raised by taxation in said county, or from funds raised upon revenue bonds, or borrowed upon the faith and credit of said city or said county. The duties and powers of all persons appointed to act as auditors or examiners under any authority now given by law to said Board of Supervisers, said Mayor, Aldermen, &c., and said Department of Finance, are transferred to said Board of Control, and to be exclusively exercised by it and its agents, clerks and appointees. It is made the duty of the Supervisors, the Mayor, Aldermen, and Commonalty, and the Finance Department, to transmit all bills and accounts before payment, together with the vouchers therefor, to said Board of Control, who are thereupon to inquire into the correctness of the same, and allow the whole or so much thereof as may be deemed just, and to transmit to the body or department from whom it was received, a certificate of the amount, if any, found to be due thereon, retaining the original bill and vouchers, and no greater amount is to be appropriated, allowed or paid for on account of such bill than the amount thus allowed by said board. The board is authorized to summon and subpenae all necessary persons and papers in examining and auditing all such bills and accounts.

SEC. 12. Transfers all the authority, duty and power of the Commissioners of the Sinking Fund to the Board of Control, and the Mayor, Aldermen and Commonalty are prohibited from selling, leasing or granting any of the real estate of the city, except upon such terms as shall first have been fixed by said board.

SEC. 13. Said board shall, before the first day of February in each year, report to the Governor and Legislature a financial estimate of the amount necessary to be raised by taxation during the coming year, to be expended both for city and county purposes in the City and County of New-York; and shall, before the 15th of December in each year, render to the Governor a detailed statement of its transactions during the preceding year, and also such facts and suggestions as it deems necessary for the public interests; and also so much of the testimony taken before it in any investigation as it may deem advisable. The Board of Supervisors to raise annually, by tax, $25,000, for the use of said board, and the board is prohibited from incurring any debt or expense in any one year exceeding such sum of $25,000.

STATE LEGISLATURE.

SENATE.

ALBANY, Monday, Jan. 29.

The Senate met at 7 P. M.

BILLS INTRODUCED.

By Mr. COLLINS—To continue the improvement of the navigation of the Hudson River, and to make appropriations therefor.

By Mr. BARRETT—To authorize the officers of savings banks to administer oaths in certain cases.

By Mr. FOLGER—To incorporate the New-York Emigrant Society.

By Mr. LOW—To encourage the importation of laborers.

BILLS ORDERED TO A THIRD READING.

Making appropriations to pay the canal debt.

To submit to the people the question of a convention to revise the constitution.

Messrs. TOPLIFF and ANDERSON, committee from the Assembly, announced that D. C. LITTLEJOHN had been elected Speaker *pro tem.* of the Assembly.

Adjourned.

ASSEMBLY.

ALBANY, Monday, Jan. 29.

The Assembly met at 7 P. M., D. P. WOOD in the chair.

A communication was received from Speaker TREMAIN, stating that in consequence of important professional engagements he was compelled to be absent from the Capitol for several days.

Mr. HASKINS moved that Hon. DEWITT C. LITTLEJOHN be elected Speaker *pro tem.* for the remainder of the session, which was adopted unanimously.

On taking the chair Mr. LITTLEJOHN said:

"Gentlemen of the Assembly, I return you my sincere thanks for this kind manifestation of your regard. I shall endeavor so to administer the rules of the House as to facilitate the transaction of its business."

A committee was appointed to inform the Governor and Senate that Mr. LITTLEJOHN had been elected Speaker pro tem.

REPORTS.

By Mr. ANDERSON, to incorporate the New-York Pier Company; to amend the South and West street railroad charter.

By Mr. YOUNGLOVE—To amend the Insurance Department act.

By Mr. BALDWIN—To allow attorneys of the Supreme Court to take affidavits with like effect as Notaries Public.

By Mr. T. E. STUART—To amend the charter of the New-York Juvenile Asylum.

By Mr. JENKINS—To amend the New-York Wharf act.

BILLS INTRODUCED.

By Mr. FREAR—For the construction of the Crosstown Railroad in New-York.

By Mr. THORNE—To build an armory for the Twenty-fourth Regiment, in Troy.

By Mr. JEWETT—To amend the charter of the International Bridge Company.

MOTIONS AND RESOLUTIONS.

Mr. TUTHILL offered the following:

Resolved, That the contracting Board for repairs on the State canals be requested to report to this House the reason why the contracts [illegible] on sections 1 and 2 of the Champlain Canal, at the last letting thereof, were awarded to parties [illegible] altogether more than [illegible] other parties for said work, and how much less other parties offered to do the same work [illegible] which the contracts were to run; and if the [illegible] parties did not [illegible] comply with the [illegible] of the board in the advertisement, in what respect did they differ, and whether the latter was at all material.

This was adopted.

BILLS ORDERED TO THIRD READING.

To authorize the Comptroller of New-York to issue $50,000 water stock.

To amend the Charter of the East New-York and Jamaica Railroad Company.

To authorize Attorneys and Counsellors of the Supreme Court, residing in adjoining States, to practice in the courts of this State.

Adjourned.

THE SECRETARY ABROAD.

OUR HAVANA CORRESPONDENCE.

Arrival of Mr. Seward and Party—Drive to Marianao—Visit from the Captain-General—Visit to Susini's Cigar Factory—Return—Visit to the Captain-General—Grand Banquet—Departure—Horrid Crime—The Weather—Arrival of the Morro Castle.

HAVANA, Tuesday, Jan. 23, 1866.

The booming of the cannon from sea and land, from ship and fortress, in the course of the ceremonial observances of saluting and being saluted, announced the arrival, on Saturday afternoon last, of the United States steamer *De Soto*, having on board the honorable Secretary of State for the United States, Mr. SEWARD; the Assistant Secretary of State, his son, Mr. FREDERICK SEWARD, and lady, and the sister of the latter, Miss WHARTON. The distinguished party, on landing, proceeded to the hotel kept by Mrs. ALMY, in the plaza San Francisco, and remained there until this morning, when the *De Soto* again put to sea, on her return voyage to the United States.

Havana is the first place where Mr. SEWARD and party have passed the night on shore; neither at Santa Cruz nor Port au Prince, Hayti, the port from which the *De Soto* last came, did the party put up at any hotel, having remained on board of the vessel at both places on its arrival at them. The *De Soto* likewise-touched at St. Thomas and Porto Rico.

The honorable Secretary of State looks well, and to judge from the ruddy glow of health on his cheeks, the pleasure voyage has been of great benefit to him. On Sunday afternoon Mr. SEWARD and party took a drive to the picturesque little town of Marianao, situated some five or six miles from Havana, and which has lately become, since the formation of a railroad, a suburb, as it were, to the capital, many merchants and business men who have their offices in Havana, having fixed their residence in it. During their absence a large number of the merchants and others of Havana, Cubans and foreigners, citizens and residents here, including various nationalities, but in which the native element predominated, had assembled at the hotel to welcome the honorable Secretary of State on his arrival at the Cuban shores. Mr. SEWARD and party did not return from their excursion until dark, when, after they had recovered from their fatigue and partaken of some refreshments, the ceremony of presenting the various individuals who composed the assemblage to the honorable Secretary of State was gone through, Mr. MINER, the American Consul, officiating for that purpose. The number of those present, although large, would have been infinitely more so had it been more generally known that such was the intention.

With a spirit that does honor to his intelligence the Captain-General, waiving all etiquette, called on Sunday at Mr. SEWARD's hotel, to see the honorable Secretary of State, as one private gentleman would call upon another. This is the more creditable to the Captain-General, as it shows a mind in consonance with the progression of the age, and which knows how to cast aside a cumbrous etiquette when good feeling and the laws of hospitality require it to be so. No doubt, as Captain-General of the Island of Cuba, Spanish etiquette does not allow of such a breach of its laws, the usual manner being for any visitor to the Island to be presented by his Consul, but considering the political position of the visitor in the government of a neighboring country who had paid a visit to the island, his universal fame as a statesman, an orator, and a man of genius, Gen. DULCE could appreciate all this, and sinking the official in the man, could rise superior to those prejudices which bind down common minds and act according to the dictates of his feelings, and in accordance with the progression of the age, showing that although a native of a country in which etiquette is carried to its most rigid extreme, he could shake it off when required and become an American when circumstances justified it, throwing off the rules of his court as an embarassing garment not suited to the democratic nature of American institutions.

Yesterday Mr. SEWARD and party paid a visit to the well-known cigar manufactory of Messrs. SUSINI & SON, *La Honrades*, in Ignacio-street, and on their arrival were received by the enterprising and intelligent proprietor, DON JOSE SUSINI, who showed them over the various workshops and offices connected with his establishment, explaining minutely the different machines that he has had the good sense to introduce in the manufacture of his cigars. The honorable Secretary of State manifested much interest in his visit, which lasted for an hour and a half, having arrived at 11 A. M., and not leaving until between 12 and 1 o'clock.

It is the custom of the proprietors of this establishment to keep a record of all that pay a visit to it, entitled the visitor's book, in which the parties who visit the establishment will write their names and professions, with observations that the inspection of the factory has given rise to.

Mr. SEWARD having put his autograph in the book, added thereto the following observations:

"Deeply impressed with the successful manner in which the proprietor has combined West India productions with American invention, European talent and Asiatic industry."

Mr. SEWARD, Jr., wrote the following at the side of his name:

"It is a wonderful combination of skill, enterprise, ingenuity and taste."

In the evening of the same day (yesterday) Mr. SEWARD and Mr. FREDERICK SEWARD attended a dinner given in their honor by the Captain-General of the island, to which they had been invited on the preceding day. Previously, at an early hour in the morning, Mr. SEWARD returned his visit to the Captain-General, and remained at the palace the rest of the afternoon until late in the evening, or rather night, returning to their temporary abode at the hotel between 9 and 10 o'clock. The dinner at the Captain-General's palace was attended by distinguished individuals of the highest social rank and importance in the island, including Mr. SEWARD, Mr. FREDERICK SEWARD, Mr. MINER, the Consul-General of the United States, Hon. S. P. KENNEDY and the commander of the *De Soto*, Mr. WALKER, and the highest functionaries of the government. The dinner began at 7 P. M. and concluded at 10 o'clock. In the course of the evening several speeches were made and toasts drunk—Mr. SEWARD, in a short speech in English, which was translated into Spanish by DON JOSE MARIA MORALES, of the well-known commercial firm of MORALES & Co., responding to the toast of "President JOHNSON and the United States of America." Mr. SEWARD, on his return to his hotel, was serenaded by the artillery band, which had been sent for that purpose by the Captain-General. The serenade took place between 10 and 11 o'clock P. M. The students of the University proposed to serenade the honorable Secretary of State for the United States, but for some reason not given the event did not take place. The *De Soto* left to-day, between 10 and 11 A. M., bound for Washington, if the state of the river will allow of her going up. If the ice will not allow of it, the *De Soto* will go to Baltimore.

Yesterday evening being the eve of the birthday of the Prince of ASTURIAS, the heir to the Spanish crown, was made especially gay by the various military bands that played in the Plaza de Armas and the Park of Isabel II. To-day being the anniversary, is a grand gala day. It was ushered in by the firing of cannon and the ringing of the church bells. Early in the morning the Captain-General inaugurated the opening of a new branch of the city railroad, the ceremony taking place in the Park of Isabel II., after which he attended a public breakfast given at the Cetro, the terminus of the railroad, in honor of the event. At noon there will be a levee at the palace, which, as customary, will be attended by all the high officials of the government, civil and military, the various foreign Consuls, the members of the various Spanish orders resident in Havana, and other persons of distinction.

A dreadful crime was committed a short time ago in the district of "Las Tunas," by a free negro who had been holiday making. After having kept up the festivities of New-Year's day in the neighboring towns with great jollification, he returned home, and having had some words with his wife, he attacked her with a hatchet, and so furiously that he nearly severed her head, leaving it hanging from the body by a single sinew. On seeing the atrocious deed he had committed, the murderer fled [illegible], and though he was immediately pursued by a party of men, police and others, headed by the Captain of the District, nothing could be [illegible] of him until after five days' search the body of the murderer was found suspended from a tree, [illegible] in a state of putrefaction, he having evidently, in his despair, committed suicide.

The weather, which was warm, has again become rather cool, a cold [illegible] but not so [illegible] favored some weeks ago. I use the word favored in sober earnest, for in this sultry climate a few cool breezes at any time of the year are, in reality, a God-send.

The *Morro Castle* arrived yesterday morning with a very large number of passengers.

A very large number of French soldiers are at present here on their way to Europe. On Thursday last the 18th inst., there arrived 1,200 on board of the French transport ship *Amazone*, and yesterday the French transport steamer *Meuse* arrived with 900 more.

LARA.

SOUTH AMERICA.

The War Between Brazil and Paraguay Still Going On—The Allies Marching Toward Passo da Patria—The Southern Movement.

The steamship *South America*, which left Rio Janiro Jan. 3, via Bahia, Pernambuco, Para and St. Thomas, arrived at this port yesterday afternoon.

Among her passengers is Gen. WOOD, agent of the Southern Brazil emigration enterprize.

The war between Brazil and Paraguay was still going on with vigor. The main allied armies were, at last accounts, marching directly toward Passo de Patria, where Gen. CACERES, with his body of cavalry, were watching the Paraguayans, who had withdrawn across the Parana. Gen. FLORES had formed a junction with Gen. CASTRO's cavalry, and was fifty miles southeast from Passo de Patria.

About 5,000 troops had arrived at Corrientes for the Brazilian army, beside some cavalry, and more were on their way at Buenos Ayres, Montevideo, and on their passage.

The iron-clad *Tamandare* had reached the City of Corrientes, and was to join the fleet, with some other vessels, in a few days. The fleet remained before Corrientes, as last reported was inactive, but the river was rising, and it was understood that when the allied armies arrived opposite Passo de Patria the fleet would coöperate and protect the crossing of the troops at that ford, where, however, the Paraguayans are posted in force and have fortifications.

By a French gunboat from Asunction it is known that the small-pox had committed much ravage among the troops and citizens of that capital. LOPEZ had issued another proclamation to his troops, exhorting them to fight valiantly against the enemies invading Paraguayan territory. Humatai is said to be protected by torpedoes laid down by a North American Engineer. It is probable, however, that the army that will cross at Paso do Patria will force its way to the rear of the fortress and capture it from the rear side.

In Rio Janeiro, great activity is manifested by the government in sending troops to the Platte. The government has denied the accusation made by LOPEZ of Paraguayan prisoners having been reduced to slavery.

The *Anglo-Brazilian Times*, speaking of the Southern emigration movement, says:

"Gen. WOOD goes by this packet to the United States, returning from his mission to this country—a mission which, we trust, will be productive of good. Gen. WOOD has received the most cordial reception from the people of Brazil, and we can guarantee that a like friendly hand will be held out to those he represents should they determine on coming to Brazil.

The government of Brazil is prepared to furnish them facilities; and Gen. WOOD's views as the government furnishing one vessel, gratuitously to the emigrants, to every two furnished by the latter, has met with the sanction of the Minister of Agriculture.

THE CHARITY BALL.

The Academy Transformed into a Fairy Palace—Grand Assemblage of Beauty and Fashion.

At the Academy of Music, last night, the long talked of "Charity Ball" came off, with all its accustomed *éclat*. The preparations, under the superintendence of Mr. KINGSLAND, were complete in every sense, and alike gratifying to the tastes as to the comforts of the assembled multitude. The transformation of the closely-seated parquette and the elevated stage into a uniformly level floor was completed early in the day yesterday, as also were the scenic and floral decorations. The stage was canopied over, tent-like, thus shutting out the unpleasant "behind the scenes" of pulleys and machinery. Rich fringes hung along the canvass, and the entrance was formed by massive folds of crimson drapery. From the ceiling of the tent were pendant six candelabra with all but countless jets, flinging a flood of light on a picture of startling beauty, seen beyond, fair as the dreams of architectural glory, of which DE QUINCY wrote or COLERIDGE sang or ROGERS word-painted from the life:

> "A palace near the Bridge of Sighs
> Dwelt in of old by one of the Messini,
> It's noble gardens, terrace above terrace,
> Rich in fountains, cypresses"—

Just such a scene as that so beautifully painted by the banker-poet was that realized by the cunning of the scenic artist. In the remote distance, seen through the open sides of the tent, rose the exquisite façade of a Venetian palace, with its marble steps and balustrade terrace. Lamps with many colored rays shone with mellow lustre along the terrace coping, and at its base, at equal intervals, stood three colosal figures of Fame, each bearing the flaming golden torch. Between these figures played fountains of perfumed waters, under domes of crystal and into basins sparkling with the rays from the glittering backs of gold and silver fish imprisoned like the princes in the fairy tale. The walls on each side of the court-yard approaching the palace gates were frescoed in panels of green and gold, between Corinthian columns with burnished capitals. Above all, as if the presiding genii of this fairy temple, at the entrance of the canvass court were two recumbent figures, in mid air suspended—Terpsichore and Melpomene, the goddesses of Dance and Song, supporting between them the mythologic lyre.

The amphitheatre, the wonted residence of the "gods" was shut out from sublunar view by clouds of drapery ascending to the dome. Crimson and white in alternate folds hung suspended above the tiers of boxes like sunset clouds, and pendant from each festoon fell quaint wicker baskets of artificial flowers. In all, the scene was of wonderful artistic beauty, and seen in the flood of light which burst upon it with the first arrivals, was such a dazzling picture that the unaccustomed visitor to such fairy-land was fain to rest his eyes, then look again exclaiming:

> "Am I awake, or do but dream,
> My soul approaching Heaven so near,
> That on my raptured vision falls
> A palace of celestial sphere?
> Can there be beauty like to this
> Mid sorrow's tears or sin's unrest,
> Or do I near the coming joy,
> Foretaste the pleasures of the blest?"

Although the doors were firmly closed till 8 o'clock, at 7:30 the early birds came hopping out of carriages and up the steps, and huddled in cosy corners near the doors. Impatient gentlemen with snow-clad knuckles showed their gallantry by double knocks against the obdurate panels. The open *sesames* of the kidded swains availed not, yet still the nests rolled up on wheels and pretty plumaged things kept hopping out, and soon the very steps were crowded. Eight struck at last, and oh! the jam! But from this painful episode pray let us slip up stairs.

The second tier is soonest filled, and this evidently with the critics. This was the resting-place after the crush, and destined to be the breathing-place between the dances. The lower boxes were all engaged, and into these the exclusives, as is their wont, came exquisitely slow. Not till the witching dancing hour, set down as nine, approached did a courageous few begin the promenade. GRAFULLA's band played ROSSINI's "La Gazza Ladra," gloriously inspiring the timid with this splendid overture. The promenaders now grew many, and when the march from "Traviata" ended, the scene upon the floor was a gay and brilliant one.

To say that all which wealth could lend to beautify the beautiful had been given with lavish hand, is only to repeat the oft told story where "beauty has its birthright" and "fashion has its fling." The ladies were magnificent and the gentlemen gallant. Can more be said? What needs describe the moiré-antiques, the satins, the illusions, or the laces—all this is better done by DEMOREST, who is accustomed to it—or make description brilliant with the sparkling of the diamonds or the imprisoned moonlight of the pearls. To describe one lovely woman is a poet's or a painter's task, and one of love and patience. An army of reporters is unequal to the work. Let us borrow from the poet, then:

> "Bright
> The lamps shone o'er fair women and brave men;
> A thousand hearts beat happily; and when
> Music arose with its voluptuous swell,
> Soft eyes looked love to eyes, which spake again,
> And all went merry as a marriage bell."

As late as 10 o'clock the cry was "still they come," and at this hour every available space was filled. Collisions among the flitting figures became frequent, yet still the crowd grew denser. Nevertheless there were evidences of genial good humor, and all determination to enjoy the happy time; and enjoyed it was, to the hearts' content of all, until the wee sma' hours.

And so may all such happy gatherings begin and end, when charity is the magnet.

FATAL CASUALTY IN BROADWAY.—Yesterday morning Mr. JOHN C. DODGE, of Brooklyn, while attempting to cross Broadway, near the corner of Dey-street, was caught between two trucks, one of which slid on the icy pavement and came violently in contact with Mr. DODGE's side. As soon as he was extricated the unfortunate gentleman staggered to the sidewalk, but on reaching it fainted, when he was carried by some friends and the policeman on duty in the vicinity to a drug-store near by, when the usual restoratives were applied. The injuries were, however, so severe that Mr. DODGE expired in about an hour. Coroner WILDEY was summoned, and after empanneling a jury permitted the remains to be removed to Brooklyn. An inquest will be held to-day. Mr. DODGE was largely identified with the manufacturing interests, having been one of the principal promoters of the Continental Screw Company, a director of the Peru Iron Works, and a leading director in a number of manufacturing enterprises. He was a brother of Mr. EDWARD DODGE, of the firm of CLARK, DODGE & Co. The deceased was a man of most genial character, and leaves a large circle of friends and relatives to deplore his sudden death. He was 67 years of age, and a widower. He retired from active business some years since.

PICTURE SALE.—On Thursday and Friday next, a choice collection of pictures of the Flemish, French and Dutch schools will be sold at auction by MINER & SOMERVILLE, at the Somerville Art Gallery, No. 845 Broadway. Specimens of KENSETT, COLE, HICKS and DARLEY will also be offered.

The sweetest singer and the sweetest perfume of the day are ADELINA PATTI and PHALON's "Night-Blooming Cereus." Both are American! The fair singer enraptures everybody—the perfume is in demand everywhere.—*Georgetown Union.*

Brilliancy of Complexion is desirable in a lady; and for the preservation of it BURNETT'S KALLISTON is guaranteed to be a most powerful auxiliary. Inflammation from sunburn and the dryness caused by the wind and air is remedied by its application. It softens the skin, and is admirably adapted for gentlemen's use after shaving. For sale by all druggists.

Atlantic White Lead and Linseed Oil Co.
Manufacturers of Pure White Lead, Red Lead, Litharge, Glass-Makers' Red Lead, &c.
Also, Linseed Oil, Raw, Boiled and Refined.
For sale by druggists and dealers generally, and by
ROBERT COLGATE & CO., General Agents,
No. 287 Pearl-st., New-York.

Much Sickness with Children.

As well as adults, attributed to other causes, is occasioned by worms. Brown's "VERMIFUGE COMFITS" are effectual in destroying worms, and can do no possible injury to the most delicate child.

Coughs and Colds.—Those who are suffering from Coughs, Colds, Hoarseness, Sore Throat, &c., should try BROWN'S BRONCHIAL TROCHES, a simple remedy, which is in almost every case effectual. The Troches have been tested by time, and pronounced universally superior to all other articles for the same purpose.

For Coughs, Colds, Bronchitis, Asthma and Consumption, DR. D. JAYNE'S EXPECTORANT is the well-known standard remedy, at all times certain and reliable. It needs only a trial to prove its efficacy. Sold everywhere.

Hall's Vegetable Sicilian Hair Renewer is the best article known to preserve the hair. *It will positively restore gray hair to its original color.* It keeps the hair from falling out. It is the best dressing in the world, making lifeless, stiff, brashy hair healthy, soft and glossy. Price $1. For sale by all druggists.

Seventh Regiment Reception.

Ladies, use GEORGE W. LAIRD'S BLOOM OF YOUTH. It renders the complexion clear and beautiful. Sold by druggists everywhere. Depot No. 74 Fulton-st.

Tickets for the SEVENTH REGIMENT RECEPTION can be obtained of the committee.
ELEGANT SCARFS, TIES, AND GLOVES, for balls and parties, at
PEREGO'S,
No. 187 Broadway, and No. 85 Nassau-st.

Health of American Women.

One trial will prove that MARSHALL'S UTERINE CATHOLICON will cure "female weakness" and "uterine complaints of women;" together with nervousness, pains and indigestion connected with that cause. *See that the seal of the Graefenberg Company is on every bottle.* PRICE $1 50. *Sold everywhere.*
THE GRAEFENBERG VEGETABLE PILLS.
The best pill for all liver complaints, biliousness and indigestion. *They never gripe, and do not leave the bowels constipated.* PRICE 25 CENTS. SOLD BY DEALERS EVERYWHERE.
A discount is made on all Graefenberg medicines purchased at the office of the Graefenberg Company, No. 139 William-st., in quantities of one-half dozen or upward.

Batchelor's Hair Dye.

The best in the world, the only reliable and perfect dye known. Instantaneous and harmless. The genuine is signed WILLIAM A. BATCHELOR. Sold by all druggists and perfumers. Factory No. 81 Barclay-st.

Hull's Demulcent Soap
for Chapped and Tender Hands and Nursery Use.
Also, over 100 other styles of Toilet Soaps.
J. C. HULL'S SONS, 32 Park-row, N. Y. Sold everywhere.

Snow Boots,
And all kinds of warm and water-proof Boots and Shoes for Ladies, Gents and Boys, cheap, at BROOKS', No. 575 Broadway.
E. A. BROOKS, Agent.

The Great Seventh Regiment Reception.
Beautiful white satin gaiters and slippers, patent leather boots, all styles of shoes for receptions, parties and balls; also, warm water-proof boots and overshoes, at BROOKS', No. 575 Broadway.
E. A. BROOKS, Agent.

Tiffany & Co. offer $3,000 Reward for the recovery of jewelry which the Burglar Alarm, properly applied to the house, would have saved from being stolen.
E. HOLMES, No. 198 Broadway.

Marvin's New Patent Alum and Dry Plaster Fire and Burglar Silver Plate Safes. Highly ornamental, and warranted perfectly dry. Also a large assortment of Bankers' and Merchants' Safes. MARVIN & CO., 265 Broadway, and 721 Chestnut-st., Philadelphia.

Dr. J. H. Schenck, of Philadelphia, will be at No. 32 Bond-st., New-York, every TUESDAY, only from 9 A. M. to 3 P. M. Advice free. For examining lungs with his Respirometer $3. His medicines can always be obtained there.

Trusses, Abdomen Supporters, Shoulder Braces, Silk Elastic Stockings, Knee Caps and Anklets, Crutches and Suspensory Bandages. A lady attendant.
MARSH BROS., No. 542 Broadway.

The Celebrated Diamond Parlor Matches for sale at 25, 30 and 35 cents per dozen boxes. Wholesale and retail. Manufacturers' depot at Lodi Manufacturing Company's office, No. 66 Cortlandt-st.

30,000 Elegant Bricks are Made Daily by the National Brick-machine, which is the wonder of the age. ABRAM REQUA, General Agent, No. 130 Broadway, New-York.

The Florence Gold Medal Lock-stitch Sewing Machine, with reversible feed.
NO. 505 BROADWAY, New-York.

Those who have been subject to Nervous Headaches for years are restored to perfect health by one dose, "forty drops" of METCALFE'S GREAT RHEUMATIC REMEDY. "It never fails."

Dame's Pulmo-Bronchial Troches for Coughs, Colds, Catarrh, Bronchitis, Hoarseness, &c. DAME & CO., 438 4th-av., or C. FOX, 81 Barclay-st.

Trusses, &c.—MARSH & CO.'S Radical Cure Truss Office, only at No. 2 Vesey-st. Also supporters, bandages, silks, elastic stockings, &c. A lady attendant.

Improved Lock-Stitch Machines for Tailors and Manufacturers. GROVER & BAKER SEWING-MACHINE COMPANY, No. 495 Broadway.

Grover & Baker's Highest Premium Elastic Stitch Sewing Machines for family use, No. 495 Broadway.

A Silent Sewing Machine—Making the celebrated "Willcox & Gibbs Stitch"—strong, elastic and durable. WILLCOX & GIBBS, No. 508 Broadway.

Wedding Cards of the Latest Styles furnished by A. DEMAREST, Engraver, 182 Broadway.

DIED.

ALLEN.—SUSANNAH, wife of Francis G. Allen, eldest daughter of the late Wm. Mason, aged 22 years, 4 months and 29 days.

The relatives and friends of the family are respectfully invited to attend the funeral from her late residence, No. 181 Franklin-st., on Wednesday afternoon at 2 o'clock.

ARCHER.—At New-Rochelle, on Saturday, Jan. 27, WILLIAM ARCHER, in the 80th year of his age.

The relatives and friends of the family are invited to attend the funeral from the residence of his son, Cornelius L. Archer, New-Rochelle, on Wednesday, the 31st inst., at 10 o'clock, and the Dutch Reformed Church in Fordham at 1½ o'clock.

BOGART.—After a lingering illness, on Sunday morning, Jan. 28, at Jamaica, L. I., GEORGE BOGART, aged 47 years.

The relatives and friends of the family are respectfully invited to attend his funeral from his late residence, on Tuesday, 30th inst., at 1 o'clock P. M. Trains by Long Island Railroad at 9:30 o'clock, at 11:30 o'clock, from Hunter's Point; also by Brooklyn Central Railroad at 8:45, 10:45 A. M.

CARNEGIE.—On Sunday, Jan. 28, Mr. GEORGE CARNEGIE, a native of Ayr, Scotland, aged 66 years.

The friends of the family are respectfully requested to attend his funeral on Wednesday, 31st inst., at 1 o'clock P. M., from his late residence, No. 68 West 38th-st.

CLARK.—On Monday morning, Jan. 29, JULIA ANTOINETTE, daughter of Cyrus and Julia A. Clark, aged 19 months.

Relatives and friends are invited to attend the funeral at the residence of her parents, No. 10 East 41st-st., to-day, (Tuesday,) at 2 o'clock P. M.

DAY.—On Saturday, Jan. 27, at 2 o'clock P. M., GEORGE W. DAY, Jr., aged 8 years, son of George W. and Olin F. Day.

The relatives and friends of the family are respectfully invited to attend the funeral on Tuesday, the 30th inst., at 2 o'clock P. M., from the residence of the parents, No. 168 West 28th-st.

DECKER.—On Sunday, Jan. 28, of inflammation of the brain, CLARENCE, second son of Matthew M. and Miranda Decker, aged 10 years and 6 months.

The relatives and friends of the family are respectfully invited to attend his funeral on Tuesday afternoon, at 1 o'clock, from the residence of his parents, No. 3 Boorman-place, West 32d-st., near 8th-av.

DODGE.—Suddenly, on Monday, Jan. 29, from the effect of an injury while crossing Broadway, JOHN C. DODGE, in the 68th year of his age.

The funeral will take place from the Church of Our Saviour, Pierrepont-st., Brooklyn, on Wednesday, 31st inst., at 12 M. The remains will be taken to Dodgeville, Mass., for interment.

FRASER.—At White Plains, N. Y., on Saturday, Jan. 27, Mrs. SARAH FRASER, in the 80th year of her age.

Funeral services this day, (Tuesday,) the 30th inst., at 1 o'clock, from her late residence, and at 2 o'clock at Grace Church. Friends of the family are invited to attend.

FORBES.—On Sunday, Jan. 28, MARY A., wife of CHAS. FORBES.

The friends of the family are invited to attend the funeral at her late residence, corner of 131st-st. and 11th-av., on Tuesday, the 30th inst., at 9 A. M. The remains will be taken to New-Haven for interment.

FRASER.—At Westport, Conn., on Sunday, Jan. 28, JAMES FRASER, of Saginaw, Mich., in the 63d year of his age.

The funeral will take place at Westport this day, (Tuesday,) at 2:30 P. M. The friends of the family are invited to attend. Trains leave 27th-st. and 4th-av. at 11:30 A. M.

HAMEL.—After a short illness, MARY H. M. HAMEL, aged 18 years, 3 months and 17 days.

The funeral will take place from the residence of her parents, 86th-st., between 5th and 6th avs., on Wednesday morning at 10 o'clock. Her friends and relatives are respectfully invited to attend.

HASCY.—In Brooklyn, on Sunday morning, Jan. 28, CHARLES EDGAR HASCY, infant son of Alonzo C. and Emily H. Hascy.

The relatives and friends of the family are invited to attend the funeral services from the residence of his grandfather, Alonzo Hascy, No. 167 Livingston-st., Brooklyn, Tuesday afternoon, Jan. 30, at 1½ o'clock punctually.

HYDE.—At London, England, on Saturday, Jan. 6, THOMAS SPENCER HYDE, son of the late Simeon Hyde, of this city.

HODGES.—On Pacific Mail Steamship Co.'s ship *Constitution*, on Friday, Nov. 10, 1865, GEORGE ABERNETHY, son of Capt. Hodges, U. S. A., aged 1 year and 9 days.

LAWRENCE.—On Saturday, Jan. 27, SARAH AUGUSTA LAWRENCE, daughter of the late John L. Lawrence.

The friends of the family are respectfully invited to attend the funeral on Tuesday, 30th inst., at 1 o'clock P. M., at St. Mark's Church, corner of 2d-av. and 10th-st.

LIBORIUS.—On Sunday, Jan. 28, ANNIE R., aged 17 years and 11 months.

The relatives and friends of the family are respectfully invited to attend the funeral from the Pierrepont-st. Baptist Church, corner of Clinton, on Tuesday, the 30th inst., at 2 o'clock.

PIERSON.—On Sunday evening, Jan. 28, at his residence in Hamptonburgh, Orange County, N. Y., HENRY PIERSON, in the 75th year of his age.

The relatives and friends of the family are invited to attend his funeral from his late residence, at 11 o'clock on Wednesday morning, Jan. 31.

RICARD.—On Saturday, Jan. 27, after a short illness, ABIGAIL, wife of George Ricard, in the 66th year of her age.

Funeral will take place on Tuesday, the 30th inst., at 1 o'clock, from the Universalist Church, corner of 4th and South 3d sts., Williamsburgh. The relatives and friends are invited to attend without further notice.

☞ Newport, R. I., and California papers please copy.

ROBBINS.—At Port Jefferson, L. I., on Friday, Jan. 26, CHARRY B. ROBBINS, aged 59 years, 2 months and 28 days.

SEABOLD.—On Sunday, Jan. 28, after a lingering illness, FERDINAND, youngest son of Jacob and Mary Seabold, aged 20 years and 24 days.

The relatives and friends of the family are respectfully invited to attend the funeral services, to be held at the Methodist Episcopal Church in 86th-st., between 3d and 4th avs., on Tuesday afternoon, at 1 o'clock, without further notice.

SMITH.—At Southport, Conn., on Sunday, Jan. 28, MARY, wife of Rev. F. W. Smith, aged 66 years, 11 months and 26 days.

The funeral services will be held at the M. E. Church at Southport, Conn., on Wednesday, Jan. 31, at 10 o'clock A. M. Trains leave the depot at 27th-st. and 4th-av. at 7 o'clock A. M., arriving at Southport at 9:15.

SIMONTON.—At Kingston, Jamaica, W. I., on the night of Dec. 17, MIRIAM, wife of J. S. Simonton, aged 21 years.

WAYDELL.—On Monday, Jan. 29, Henry, youngest child of John H. and Ruby A. Waydell, aged 1 year and 9 days.

The friends and relatives of the family are requested to attend the funeral on Wednesday afternoon at 1 o'clock, from the residence of his parents, No. 232 Henry-st., without further invitation.

WISSMANN.—Suddenly, at his residence, No. 437 5th-av., on Saturday, Jan. 27, FREDERICK WISSMANN, of Frankfort-on-the-Main, and Consul of Frankfort-on-the-Main, in his 59th year.

The relatives and friends of the family, and also the members of the Consular Corps, are respectfully invited to attend the funeral from his late residence, on Wednesday morning at 11 o'clock, without further invitation.

MISCELLANEOUS.

WATCHES AND JEWELRY.
FINE GOLD WATCHES of all descriptions, American, Swiss and English, Jules Jurgensen, Lavalette, R. & G. Beeseley, and other makers—some in enamel and diamond cases—FIFTY, SIXTY and SEVENTY-FIVE to THREE HUNDRED DOLLARS each.
SILVER WATCHES,
American, Swiss and English, FIFTEEN, TWENTY, TWENTY-FIVE and THIRTY to NINETY DOLLARS each.
DIAMOND RINGS,
Solitaire, Cluster and Hoops, THIRTY, FORTY and FIFTY to EIGHT HUNDRED DOLLARS each.
FINE GOLD WATCH-CHAINS,
of all kinds, Chatelaines, Guard and Vest-Chains, TWENTY-FIVE, FORTY, FIFTY to THREE HUNDRED DOLLARS each.
GENTLEMEN'S SCARF PINS,
Amethyst, Pearl, Topaz, Garnet, Carbuncle, Opal and Enamel, TWO, THREE, FOUR, FIVE, SIX to FIFTY DOLLARS each.
SLEEVE BUTTONS AND STUDS.
New Styles, Enamel, Topaz, Amethyst and Pearl, Bloodstone, Carbuncle, Garnet, Jet, Coral, &c., TWO, THREE, FOUR, FIVE, SIX, EIGHT, TEN to FIFTY DOLLARS a Set.
EAR-RINGS AND PINS.
New Styles, Pearl, Coral, Garnet, Carbuncle, Enamel, Amethyst, Etruscan, Jet, &c., &c., FIVE, TEN, FIFTEEN, TWENTY to ONE HUNDRED DOLLARS a Set.
BRACELETS.
Fine Chain, Roller Chain, Flat and Oval Bands, Gold and Enamel, Black and White, TWELVE, FIFTEEN, TWENTY to ONE HUNDRED DOLLARS each.
For sale by GEO. C. ALLEN, No. 415 Broadway, one door below Canal-st.

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W. C. HICKS' PATENT STEAM ENGINES save 75 per cent. in space, weight, friction and parts. Adapted to all uses. For circulars, address the HICKS ENGINE COMPANY, No. 88 Liberty-st., New-York.

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PRICE $25.
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REMINGTON'S REVOLVERS,
for sale by
MILLER & CO.,
No. 9 Maiden-lane.

TWELFTH ASSEMBLY DISTRICT.
A regular meeting of the Twelfth Assembly District Union Association will be held on TUESDAY EVENING, 30th inst., at 8 o'clock, at headquarters, No. 21 Avenue D.
RICHD. G. HUNT, President.
JOHN LEONARD, Secretary.

THE 7TH REGIMENT RECEPTION.
A ticket for the above is for sale at No. 72 Murray-st., 3d floor.

INVALIDS' TRAVELING CHAIRS ON WHEELS—Adapted to use in doors or out, light and strong; prices, $15 to $35.
PATENT SELF-ACTING CANTERING HORSES. The most delightful hobby ever invented, to use in doors or out; prices, $12 to $25. Boys' Strong Wagons, Nursery Swings, Chariots, Carriages, Propellers, Rocking Horses, for sale by the manufacturer, S. W. SMITH, No. 90 William-st.

THE ANNUAL ELECTION OF THIRTEEN Directors of the Sixth-av. Railroad Company will be held at the depot, 6th-av., corner of 43d-st., on TUESDAY, Feb. 13, from 12 to 3 P. M.
HENRY S. MOORE, Secretary.

CRUTCHES.—HARTMAN'S PATENT ELASTIC RUBBER PREMIUM CRUTCHES.—The easiest, cheapest and most approved of the age, preventing paralysis of the nerves. Send for circular. LOVEJOY & TAYLOR, sole manufacturer, No. 418½ Broadway.

NOTICE TO PICTURE BUYERS.—To be sold on the 31st, at the Dusseldorf Gallery, No. 548 Broadway, a few original paintings from the collection of the late J. McLellan, artist, New-York.
Sale commences at 7½ o'clock.

YOUNG LADIES AND GENTLEMEN secure one of those splendid prizes offered by American statesmen; valued from $2 up to $100. Send for copy with catalogue. No. 67 Nassau-st., New-York.

NEW PUBLICATIONS.

THE CENTENARY OF METHODISM.
We shall issue in No. 541 of FRANK LESLIE'S ILLUSTRATED NEWSPAPER, to be published on Feb. 1, 1866, a large two-page engraving, commemorating
THE CENTENARY OF METHODISM,
CONTAINING ACCURATE PORTRAITS OF
John and Charles Wesley, Capt. Webb, Adam Clarke, Francis Asbury and Joseph Benson, the great originators, founders, and exponents of Methodism in England and America.
Views of the Old Rigging Loft in William-st., New-York, where the first Methodist Meetings were held;
The First Wesley Chapel in John-st., New-York;
St. Paul's M. E. Church, corner of 4th-av. and 22d-st., New-York;
The former residence of Philip Embery, and his tomb at Ashgrove, N. Y.; also, portraits of
The living Bishops of the M. E. Church,
NAMELY,
Osman C. Baker, D. W. Clark, C. Kingsley,
E. R. Ames, E. Thomson, L. Scott,
E. S. Janes, T. A. Morris, M. Simpson.
From photographs by Hallett Brothers, No. 139 Bowery, New-York.
The article accompanying the illustration is from the pen of Abel Stevens, LL. D., author of the "History of Methodism," written expressly for this paper.
In addition to which, we shall give twenty-two beautiful illustrations of events of the day.
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Interest at the rate of
SEVEN PER CENT. PER ANNUM,
IN GOLD,
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The bonds are secured by a mortgage on 100 miles of road, from Sacramento to the California State line, forming part of the GREAT PACIFIC RAILROAD ROUTE, ADOPTED and AIDED by the UNITED STATES GOVERNMENT. They are further secured by a SINKING FUND of $50,000 PER ANNUM, reserved from the earnings of the road, and PLEDGED FOR THEIR REDEMPTION. They are a first-class security in every respect, and a limited amount will be offered upon terms which render them a VERY ATTRACTIVE and DESIRABLE INVESTMENT. For further particulars inquire at our office, No. 5 Nassau-st.

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STATE OF LOUISIANA, EXECUTIVE DEPARTMENT,
New-Orleans, Dec. 28, 1865.

IN ACCORDANCE WITH THE PROVISIONS of an act of the General Assembly, hereto annexed, proposals are invited and will be received for thirty days, expiring Jan. 31, 1866, for the purchase of one million dollars of bonds of the State, payable in twenty years, bearing interest, payable semi-annually, at the rate of eight per centum per annum, and secured by the pledge of all the proceeds of the sales of the public or swamp lands belonging to the State.

Bids will be received as low as one thousand dollars, to be addressed to the Governor of the State, and indorsed "Proposals for the purchase of Bonds."

For the information of capitalists and others who may wish to invest in these bonds, a statement is annexed, prepared by the Register of the Land Office, showing the number of acres of swamp land remaining unsold, and from which, it will be seen, the security offered for the redemption of the bonds and the payment of the accruing interest, is ample and certain. With the present depreciation of paper currency below the standard of gold, these bonds offer inducements for investment of capital that cannot fail to be appreciated by the moneyed men of the country.

J. MADISON WELLS,
Governor of Louisiana.

[No. 35.]

AN Act to authorize the Governor to issue the bonds of the State for the amount of one million of dollars and to provide for the payment of the same, to defray the expenses of building levees, in accordance with the contracts made by him and the Levee Commissioners appointed for that purpose.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened*, That the Governor of this State is hereby authorized to issue the bonds of the State, to be signed by him, and countersigned by the Secretary of State, and sealed with the seal of the State, in sums as he shall think proper, up to the amount of one million of dollars, payable in twenty years, and bearing interest, payable semi-annually, at the rate of eight per centum per annum.

SEC. 2. *Be it further enacted, &c.*, That the Governor, in conjunction with the Board of Levee Commissioners, shall advertise for thirty days in the official paper, and two other papers, published in the City of New-Orleans, for proposals for the purchase of the bonds issued under the provisions of this act; and upon the receipt of the bids the Governor and Board of Commissioners shall have the power to accept or reject the same, as they may deem best; provided that in the event of the bids being under par and rejected, the Governor and Board of Commissioners shall be and are hereby authorized to pledge said bonds, or any part thereof, to borrow the money necessary to carry out the provisions of this act, until the Legislature shall otherwise provide or direct.

SEC. 3. *Be it further enacted, &c.*, That to secure the payment of the said bonds and all interest that may accrue thereon, all the proceeds of the sale of the public or swamp lands belonging to the State are hereby pledged.

SEC. 4. *Be it further enacted, &c.*, that if during the year, the proceeds of the sale of public or swamp lands belonging to the State so pledged for the redemption of said bonds after reserving an amount sufficient to meet the interest coupons, there should be a surplus, said surplus shall be applied to the purchase from the lowest bidder of such bonds issued under this act, and the Governor and the Commissioners or a majority of them, shall have the right of rejecting all bids, demanding more than the face of the bonds, for which purpose public notice shall be given by the Governor in the official gazette and one other gazette in or out of the State, for sixty days, inviting proposals from bondholders for the sale of the bonds herein described.

SEC. 5. That this act shall take effect from and after date.

(Signed) DUNCAN S. CAGE,
Speaker of the House of Representatives.
(Signed) ALBERT VOORHIES,
Lieutenant Governor and President of the Senate.
Approved Dec. 22, 1865.
(Signed) J. MADISON WELLS,
Governor of the State of Louisiana.

A true copy:
J. H. HARDY, Secretary of State.

Statement of unsold Swamp Lands in the different land offices of the State of Louisiana:

District.	Unsold Swamp Lands on the 1st Nov, 1861.	Sold since Nov. 1, 1861.	Swamp Lands remaining unsold.
Southwestern	2,002,286 57	75,516 36	1,926,780 21
North Red River	813,798 48	50,696 37	763,102 11
Northwestern	285,403 88	44,546 63	240,857 25
Greensburg	214,329 61	20,141 30	194,188 31
Southeastern	1,524,112 90	4,172 84	1,519,940 06
Total	4,849,931 44	205,063 50	4,644,867 94

ADOLPH DUPRE,
Register of Land Office.

TREASURY DEPARTMENT,
OFFICE OF COMPTROLLER OF THE CURRENCY,
WASHINGTON, Dec. 23, 1865.

WHEREAS, BY SATISFACTORY EVIDENCE presented to the undersigned, it has been made to appear that the Mechanics and Traders' National Bank, in the City of New-York, in the County of New-York and State of New-York, has been duly organized under and according to the requirements of the act of Congress entitled an Act to provide a national currency, secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof, approved June 3, 1864, and has complied with all the provisions of said act required to be complied with before commencing business under said act.

Now, therefore, I, FREEMAN CLARKE, Comptroller of the Currency, do hereby certify that the Mechanics' and Traders' National Bank of the City of New-York, in the City of New-York, in the County of New-York and State of New-York, is authorized to commence the business of banking, under the act aforesaid.

In testimony whereof, witness my hand and seal of office, this 23d day of December, 1865.

[SEAL.]
FREEMAN CLARKE,
No. 1,624. Comptroller.

NOTICE.—THE MISSISQUOI BANK, FORMERly located and doing business at Sheldon, Franklin County, Vermont, having been represented insolvent and enjoined by the Court of Chancery, and the undersigned appointed receiver, and the time limited to six months from this date within which the creditors of said bank must present and prove their claims against said bank, creditors are hereby notified that the undersigned will receive such claims at the banking-house of said bank, in Sheldon, Vermont.

D. D. WEAD, Receiver.
SHELDON, Vermont, Jan. 17, 1866.

OFFICE OF THE ÆTNA FIRE INSURANCE COMPANY OF NEW-YORK, No. 170 Broadway,
NEW-YORK, Jan. 25, 1866.

NOTICE IS HEREBY GIVEN THAT books for the subscription of the additional capital of one hundred thousand dollars, will be open at the office of the company until the 31st inst.

The present shareholders will be entitled to an award equal to fifty per cent. of their stock.

H. C. BEACH, Secretary.

TARR FARM PETROLEUM COMPANY,
OFFICE No. 10 PINE-ST.

AT A MEETING OF THE TRUSTEES of the TARR FARM PETROLEUM COMPANY, held Jan. 15, 1866, a dividend of One Per Cent. upon their capital stock of one million dollars, was declared payable Feb. 2, proximo. The transfer books will be closed from Jan. 22 to Feb. 2, inclusive.

J. P. HOGARTH, Secretary.

NOTICE TO STOCKHOLDERS IN THE NATIONAL EXPRESS AND TRANSPORTATION COMPANY.—By order of the Board of Directors, a requisition of five dollars ($5) per share has been made on the stock of this company, payable by the 1st day of February, at the office of Messrs. Hart & Purcell, No. 74 Broadway.

JOSEPH E. JOHNSTON,
President.

COMMISSIONER FOR MASSACHUSETTS and other States—No. 6 Beekman-st., Room No. 6, first floor over Park Bank.

FINANCIAL.

NEW-YORK GUARANTY AND INDEMNITY COMPANY.
NO. 14 BROAD-ST.
CAPITAL, $2,000,000.
DIRECTORS.

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JAMES B. JOHNSTON,
DAVID DOWS,
U. A. MURDOCK,
W. BUTLER DUNCAN,
GEORGE D. CRAGIN,
HERMAN MARCUSE,
RICHARD LATHERS,
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JAMES P. WALLACE, Vice-President.
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This company is prepared to take the management of real and personal estate, to negotiate loans for States and corporations, and to collect interest, coupons, &c. Certificates of deposits will be issued, bearing interest.

STEPHEN H. CONDICT, New-York.
DAVID JENNINGS, Charleston, S. C.
BYRON SHERMAN, New-York.
WM. M. TUNNO, Savannah, Ga.

CONDICT, SHERMAN & CO.,
BANKERS,
No. 17 NASSAU-ST., NEW-YORK,

Give special attention to collections throughout the Southern States. Solicit deposits, subject to check at sight, from banks, bankers and individuals, and allow interest by agreement. Execute orders promptly for the purchase and sale of gold, and of government and other securities.

Sell Foreign Exchange, and buy and sell Exchange on Charleston and Savannah.

D. JENNINGS & CO., Charleston, S. C.
W. M. TUNNO & CO., Savannah, Ga.

H. J. MESSENGER,
BANKER,
NO. 139 BROADWAY,

All denominations of 7 3-10 notes on hand for immediate delivery.

Gold, Government Securities, Stocks and Bonds bought and sold on commission.

FISK & HATCH,
BANKERS AND DEALERS IN
GOVERNMENT SECURITIES
No. 5 NASSAU-ST.,

Keep on hand and buy and sell at market rates, all issues of UNITED STATES BONDS, SEVEN-THIRTY TREASURY NOTES, COMPOUND INTEREST NOTES, CERTIFICATES OF INDEBTEDNESS, &c.

Agents for the sale of the UNITED STATES 30-YEAR 6 PER CENT. BONDS, issued in aid of the Central Pacific R. R., and of the CENTRAL PACIFIC RAILROAD STATE AID BONDS, bearing 7 PER CENT. interest in GOLD, GUARANTEED and PAID by the STATE OF CALIFORNIA.

Accounts of Banks, Bankers and others received on favorable terms.

Orders for the purchase and sale of Miscellaneous Stocks and Bonds, executed with care and promptness at the

REGULAR STOCK EXCHANGE.

SAMUEL B. HARD,
BANKER AND BROKER,
No. 63 EXCHANGE-PLACE,
Corner New-st., New-York.
GOVERNMENT BONDS, RAILROAD STOCKS, &C.,
Bought and sold on Commission.
Interest allowed on deposits, subject to draft at sight.

OFFICE OF THE ATLANTIC MUTUAL INSURANCE COMPANY, NEW-YORK, Jan. 27, 1866.

THE TRUSTEES, IN CONFORMITY TO the charter of the company, submit the following statement of its affairs on the 31st December, 1865:

Premiums received on marine risks, from 1st January, 1865, to 31st December, 1865 ... $6,933,146 80
Premiums on policies not marked off 1st January, 1865 ... 2,019,324 73
Total amount of Marine Premiums ... $8,952,471 53

No policies have been issued upon life risks nor upon fire risks disconnected with marine risks.

Premiums marked off from 1st January, 1865, to 31st December, 1865 ... $6,764,146 30
Losses paid during the same period ... $3,659,178 45
Returns of premiums and expenses ... $992,341 44

The company has the following assets, viz.:
United States and State of New-York Stock, City, Bank, and other stocks ... $4,828,585 00
Loans secured by stocks, and otherwise ... 3,330,350 00
Real estate and bonds and mortgages ... 221,260 00
Dividends on stocks, interest on bonds and mortgages, and other loans, sundry notes, reinsurance and other claims due the company, estimated at ... 144,964 43
Premium notes and bills receivable ... 3,283,631 [illegible]
Cash in bank, coin ... 80,423 00
Cash in bank, United States Treasury Note Currency ... 310,551 78
Total amount of assets ... $12,199,975 17

Six per cent. interest on the outstanding certificates of profits will be paid to the holders thereof, or their legal representatives, on and after Tuesday, the 6th of February next.

Fifty per cent. of the outstanding certificates of the issue of 1864, will be redeemed and paid to the holders thereof, or their legal representatives, on and after Tuesday, the 6th February next, from which date interest on the amount, so redeemable, will cease. The certificates to be produced at the time of payment and canceled to the extent paid.

A dividend of 35 per cent. is declared on the net earned premiums of the company, for the year ending 31st December, 1865, for which certificates will be issued on and after Tuesday, the 3d of April next.

By order of the board,
J. H. CHAPMAN, Secretary.

TRUSTEES.

JOHN D. JONES,
CHARLES DENNIS,
W. H. H. MOORE,
HENRY COIT,
WM. C. PICKERSGILL,
LEWIS CURTIS,
CHARLES H. RUSSELL,
LOWELL HOLBROOK,
R. WARREN WESTON,
ROYAL PHELPS,
CALEB BARSTOW,
A. P. PILLOT,
WM. E. DODGE,
GEO. G. HOBSON,
DAVID LANE,
JAMES BRICE,
LEROY M. WILEY,
WM. STURGIS,
HENRY K. BOGERT,
JOSHUA J. HENRY,
DENNIS PERKINS,
JOSEPH GAILLARD, JR.,
J. HENRY BURGY,
CORNELIUS GRINNELL,
C. A. HAND,
B. J. HOWLAND,
BENJ. BABCOCK,
FLETCHER WESTRAY,
ROBT. B. MINTURN, JR.,
GORDON W. BURNHAM,
FREDK. CHAUNCEY,
JAMES LOW,
GEO. S. STEPHENSON,
WILLIAM H. WEBB.
DANIEL S. MILLER.

JOHN D. JONES, President.
CHARLES DENNIS, Vice-President.
W. H. H. MOORE, Second Vice-President.
J. D. HEWLETT, Third Vice-President.

VALUABLE COAL LANDS FOR LEASE.—THE COAL RIDGE IMPROVEMENT AND COAL COMPANY is prepared to lease their lands, situated near Mount Carmel, Northumberland County, Penn., containing 2,313 acres in one basin of about four miles in length, in which are the celebrated Mammoth, Skidmore and other veins of first quality of coal. The Mammoth and Back veins have been worked to some extent on both the north and south dips.

The Lehigh and Mahonoy Railroad passes through these lands, and will be prepared to carry coal on the opening of next season, making a direct outlet to Elizabethport and other shipping points near New-York. There are connections with the Mine Hill and Reading Roads, the Shamokin Valley and Northern Central Railroads, giving a Southern market to Baltimore, &c., &c.; also by the Sunbury and Erie Railroad to the lakes and New-York. There is abundance of timber on the lands for mining purposes.

The whole tract will be embraced in one lease, if desired.

For further information, apply or direct to the office of the company, No. 329 Walnut-st., Philadelphia.

JOS. C. WRIGHT, President.
PHILADELPHIA, Dec. 6, 1865.

OFFICE OF THE WILKESBARRE COAL AND IRON COMPANY, NO. 16 WALL-ST.,
NEW-YORK, Jan. 3, 1866.

THE ANNUAL MEETING OF THE STOCKholders of the WILKESBARRE COAL AND IRON COMPANY, for election of directors &c., will be held WEDNESDAY, 31st inst., at the office of the Wyoming Valley Canal Company, in the City of Philadelphia, at 1 o'clock. The polls will remain open until 2 o'clock P. M. Transfer books will be closed from Jan. 29 to Feb. 1, inclusive. By order of the board.

WM. H. TILLINGHAST, Secretary.

BROAD TOP COAL AND IRON COMPANY,
OFFICE NO. 26 EXCHANGE-PLACE,
NEW-YORK, Jan. 25, 1866.

THE ANNUAL MEETING OF STOCKHOLDERS for the election of seven directors for the ensuing year will be held (in conformity with the laws of Pennsylvania) at Carlisle's Hotel, Morrisville, Penn., on TUESDAY, Feb. 13, 1866, at 1 o'clock P. M. The polls will be open until 2 o'clock P. M. The transfer books will be closed from the 7th to the 13th February.

FRED. G. SCRIBA, Secretary.

OFFICE OF THE JEFFERSON INSURANCE COMPANY,
No. 60 WALL-ST., NEW-YORK, Jan. 26, 1866.

THE ANNUAL ELECTION FOR DIRECtors of this company will be held at this office on MONDAY, Feb. 5, 1866.

Polls open from 1 to 2 o'clock, P. M.

SAMUEL E. BELCHER, Secretary.

OFFICE OF THE ILLINOIS CENTRAL RAILROAD CO.,
NEW-YORK, Dec. 13, 1865.

AT A MEETING OF THE BOARD OF Directors of this Company, held this day, it was *Resolved*, That a dividend of five per cent. in cash, free of government tax, be paid on the 1st day of February next, to the holders of the full-paid shares registered on the 20th day of January, and that the transfer books be closed on the said 20th day of January, and opened on the 3d day of February.

THOMAS E. WALKER,
Treasurer.

NEVADA SILVER MINING COMPANY,
OFFICE NO. 70 BROADWAY, ROOM NO. 16,
NEW-YORK, Jan., 1866.

A SPECIAL MEETING OF THE STOCKHOLDERS of this company will be held at their office on THURSDAY, Feb. 8, 1866, at 12 M., for business of importance. By order of the board.

J. N. BOLLES, Secretary.

OFFICE OF THE MANHATTAN SILVER MINING COMPANY OF NEVADA.—The annual meeting of the stockholders of this company, for the election of trustees, will be held at the office of the company, No. 119 Broadway, on TUESDAY, the 6th day of February, A. D. 1866, between the hours of 12 o'clock M. and 2 o'clock P. M.

M. L. OGDEN, Secretary.

OFFICE OF THE GROCERS' FIRE INSURANCE CO.,
No. 76 WALL-ST., NEW-YORK, Jan. 20, 1866.

AN ELECTION FOR DIRECTORS OF this company will be held at the office of the company on MONDAY, Feb. 5, 1866. Poll will be open from 12 to 1 o'clock P. M.

JAMES G. PLATT, Secretary.

OFFICE OF THE CENTRAL PARK, NORTH AND EAST RIVER R. R. COMPANY, NO. 1 STATE-ST.,
NEW-YORK, Jan. 29, 1866.

THE COUPONS OF THE BONDS OF this company, due Feb. 1, will be paid on presentation at this office on and after that date.

JOHN BUTLER, JR., President.

RAILROAD NOTICE.—NOTICE IS HEREBY given that the annual meeting of the stockholders of the Dubuque and Sioux City Railroad Company, for the election of Directors, will take place at the office of the company, Dubuque, Iowa, on MONDAY and TUESDAY, Feb. 12, 1866.

LOUIS BOISOT, Secretary.
DUBUQUE, Jan. 2, 1866.

$4,000.—WANTED, THE ABOVE AMOUNT on first mortgage, at 6 per cent., for three or five years, with a responsible bondsman, on real estate near Madison-av. and 42d-st., worth double the amount. Address W., Box No. 4,192.

MONEY TO LOAN ON REAL ESTATE. Apply to BENEDICT & BOYD, No. 4 Pine-st.

FINANCIAL.

HENRY W. POTTER,
BANKERS,
NO. 11 BROAD-ST., NEW-YORK.

Allow interest at the rate of FOUR PER CENT. per annum on deposits which may be checked for at sight.

Special attention given to the purchase and sale of Government Securities.

Miscellaneous Stocks and Bonds bought and sold on commission.

Collections made promptly on all points.

HENRY W. POTTER.
CHAUNCEY M. DEPEW,
(Late Secretary of State.)

VERMILYE & CO.,
BANKERS,
NO. 44 WALL-ST., NEW-YORK,
KEEP CONSTANTLY ON HAND FOR
IMMEDIATE DELIVERY,
ALL ISSUES OF
UNITED STATES STOCKS,
INCLUDING
6 PER CENT. BONDS OF 1881.
6 PER CENT. 5-20 BONDS OF 1862.
6 PER CENT. 5-20 BONDS OF 1864.
6 PER CENT. 5-20 BONDS OF 1865.
5 PER CENT. 10-40 BONDS.
7 3-10 PER CENT. TREASURY NOTES, 1ST, 2D AND 3D SERIES.
6 PER CENT. CURRENCY CERTIFICATES.

ORDERS from BANKS and BANKERS, for the PURCHASE and SALE of Government Stocks executed ON FAVORABLE TERMS and with DISPATCH. Also for all securities dealt in at the Stock Exchange.

COMPOUND INTEREST NOTES OF 1864 BOUGHT and SOLD.

VERMILYE & CO.

H. CLEWS. GEO. H. BEND.
WM. R. BEND. THEO. S. FOWLER.

HENRY CLEWS & CO.,
(Successors to Livermore, Clews & Co.,)
BANKERS,
No. 32 WALL-ST., NEW-YORK.
UNITED STATES SECURITIES
PURCHASED AND FOR SALE.

All kinds on hand, ready for instant delivery, at the lowest market price.

DEPOSITS IN CURRENCY AND GOLD RECEIVED.

Accounts of banks, bankers and individuals solicited.

FOUR PER CENT. INTEREST ALLOWED ON ALL DAILY BALANCES which may be checked for without notice.

Collections made promptly on all points.

Orders for stocks, bonds and gold executed on commission.

Gold for payment of duties for sale in sums to suit.

INSURANCE SCRIP.
ATLANTIC MUTUAL (interest payable Feb. 1.)
PACIFIC MUTUAL (interest payable Feb. 1.)
SUN MUTUAL (interest payable Feb. 1.)
ORIENT MUTUAL (interest payable March 1.)
For sale in sums to suit buyers by
WM. C. GILMAN,
No. 46 Pine-st.

[illegible] PETROLEUM COMPANY,

THE ANNUAL MEETING OF THE STOCKholders of this company, for the election of seven Trustees for the ensuing year, and for three Inspectors of Election, will be held at the office of the company, No. 24 Cliff-st., New-York, on THURSDAY, 15th February proximo. Polls open at 3 and close at 4 o'clock P. M.

F. J. DOMINICK, Secretary.

CONTINENTAL SCREW COMPANY,
NEW-YORK, Jan. 29, 1866.

THE ANNUAL MEETING OF THE STOCKholders of this company, for the election of seven Trustees for the ensuing year, and for three Inspectors of Election, will be held at the office of the company, No. 24 Cliff-st., New-York, on TUESDAY, 13th February, proximo. Polls open at 3 and close at 4 o'clock, P. M.

F. P. FURNALD, Secretary.

TRANSFER OFFICE OF THE
CHICAGO AND NORTH WESTERN R. R. CO.,
No. 8 WALL-ST., NEW-YORK, Jan. 29, 1866.

COUPONS DUE FEB. 1, 1866, FROM THE bonds of the "Chicago and Northwestern Railway Company" and the "Galena and Chicago Union Railroad Company" will be paid on and after that date, on presentation at this office.

JAMES R. YOUNG, Secretary.

OFFICE OF MUD CREEK VALLEY OIL COMPANY,
No. 30 Broad-st., Room No. 11,
NEW-YORK, Jan. 27, 1866.

THE ANNUAL MEETING OF THE STOCKholders of this company for the election of trustees, will be held at the office of the company on WEDNESDAY, Jan. 31, from 11 to 12 M.

LEWIS M. BROWN, Secretary.

NEW-YORK AND NEW-HAVEN RAILROAD COMPANY STOCK.—Stockholders who do not wish to avail themselves of the privilege to which they are entitled by resolution of the Directors, 22d inst., of subscribing for new stock, can obtain a premium for their rights upon application to

GEO. C. DUNBAR, No. 46 Pine-st.,
Dealer in Railroad Stocks and Bonds not sold at the Stock Exchanges, and Telegraph and Express Stocks.

$40,000 WANTED, FOR TWO OR three years, on real estate in Weslem, New-York, worth ten times the amount. A liberal commission allowed. Address Box No. 1,076, New-York P.O.

SAVINGS BANKS.

SIX PER CENT. INTEREST,
Free from government tax, allowed at
METROPOLITAN SAVING BANK,
NO. 1 THIRD-AV.
ISAAC T. SMITH, President.
W. J. BARNES, Secretary.

SIX PER CENT. INTEREST PAID.
Free from government tax.
THIRD-AVENUE SAVINGS BANK,
Corner of Twenty-sixth-street and Third-avenue.

NEW YORK SAVINGS BANK, CORNER of 14th-st. and 8th av. Open daily from 10 A. M. to 3 P. M; Monday and Thursday evenings from 5 to 8 o'clock. SIX PER CENT INTEREST, free from government tax. Deposits made on or before Feb. 1 will draw interest from that date.

THOS CHRISTY, Pres.
R. H. BULL, Secretary.

COPARTNERSHIP NOTICES.

NOTICE OF DISSOLUTION.

The firm of STURGES, BENNET & CO. is this day dissolved by mutual consent. JOSIAH S. BENNET retires from business. The remaining partners will sign in liquidation.

JONATHAN STURGES,
JOSIAH S. BENNET,
BENJAMIN G. ARNOLD,
FREDERICK STURGES.
NEW-YORK, Dec. 31, 1865.

NOTICE OF COPARTNERSHIP.
No. 125 FRONT-ST., NEW-YORK, Jan. 1, 1866.

The undersigned have formed a copartnership under the firm of STURGES, ARNOLD & CO.

JONATHAN STURGES,
BENJAMIN G. ARNOLD,
FREDERICK STURGES,
EDWARD STURGES.

DISSOLUTION OF COPARTNERSHIP.

The firm of MARVIN, INGHAM & CO. is this day dissolved by mutual consent, S. R. INGHAM having sold his interest to the other copartners, who are authorized to sign the firm name in liquidation, having taken all the assets and assumed all the liabilities, and who will continue the banking business under the firm name of MARVIN & WHITE.

CHAS. B. MARVIN,
S. R. INGHAM,
S. V. WHITE.
NEW-YORK, Jan. 5, 1866.

THIS CERTIFIES THAT ROBERT B. MINTURN, JOHN W. MINTURN, ELIAS WADE, JR., and JOHN N. AHMAN, all of whom reside in the City of New-York, and WILLIAM H. SWAN, who resides in the City of Brooklyn, and who have heretofore carried on, in the City of New-York, a business with foreign countries, under the copartnership-name or firm of GRINNELL, MINTURN & CO., intend, on and after the date hereof, to continue the said business under the same firm.

(Signed) ROBERT B. MINTURN,
(Signed) JOHN W. MINTURN,
(Signed) ELIAS WADE, JR.,
(Signed) J. N. AHMAN,
(Signed) WILLIAM H. SWAN.

Dated New-York, Jan. 17, 1866.
[U. S. Stamp, 10 cents, canceled.]

City and County of New-York, ss.: On this nineteenth day of January, in the year of our Lord one thousand eight hundred and sixty-six, before me came ROBERT B. MINTURN, JOHN W. MINTURN, ELIAS WADE, JR., JOHN N. AHMAN and WILLIAM H. SWAN, all to me personally known to be the persons described in and who executed the foregoing certificate, and severally acknowledged the execution thereof.

[L. S.] ADAM P. PENTZ, Notary Public.
[U. S. Stamp, 5 cents, canceled.]

Filed with the Clerk of the County of New-York, January twenty, one thousand eight hundred and sixty-six.

NEW-YORK, Jan. 9, 1866.

DISSOLUTION.—THE FIRM HERETOFORE existing under the name of CLARK, TRAPHAGEN & HUNTER, is this day dissolved by limitation.

(Signed) AMOS CLARK,
(Signed) JNO. V. TRAPHAGEN,
(Signed) CHAS. E. HUNTER.

NEW-YORK, Jan. 9, 1866.

COPARTNERSHIP.—The undersigned have this day formed a copartnership under the name and firm of TRAPHAGEN, HUNTER & CO., who have assumed the business and liabilities of the firm of CLARK, TRAPHAGEN & HUNTER, this day dissolved.

(Signed) JNO. V. TRAPHAGEN,
(Signed) CHAS. E. HUNTER,
(Signed) HOMER BALDWIN.

NEW-YORK, Jan. 10, 1866.

MR. JOHN E. SEARLES, JR., RETIRES from our firm this day.

WILLIS, CORNELL & CAREY.

Mr. CHARLES P. ARMSTRONG, Mr. JOHN E. SEARLES, Jr., and Mr. E. FRANK SNIDER, are members of our firm from this date.

L. W. & P. ARMSTRONG.
NEW-HAVEN, Jan. 10, 1866.

COPARTNERSHIP.—A MANUFACTURER of goods for the hardware, stationery and fancy goods trade, long known in the market, would like to make an arrangement with an established commission or jobbing house (hardware preferred) to put in $5,000 as copartners, and take the sale of the goods on commission. Address, with name and place for interview, G. M., Box No. 136 *Times* Office.

NEW-YORK, Jan. 1, 1866.

CYRUS A. SMITH, LATE CASHIER OF the Importers' and Traders' National Bank, is this day admitted as a partner in our house, the firm name remaining as heretofore.

F. W. DEVOE & CO.

NOTICE.—MR. HOWELL L. WILLIAMS, JR., and Mr. WILLIAM W. GANDY have been admitted as partners in my business, which will hereafter be continued under the firm of SHEPPARD GANDY & CO.

JAN. 1, 1866. SHEPPARD GANDY.

COPARTNERSHIP NOTICE.—MR. GEO. CARRINGTON TAYLOR has become a member of our firm from this date.

READ, TAYLOR & CO.,
NEW-YORK, Jan. 1, 1866. No. 9 Maiden-lane.

NEW PUBLICATIONS.

MATRIMONY.—WHY EVERY MAN SHOULD marry. Why every woman should marry. All may marry. To know, read ILLUSTRATED MARRIAGE GUIDE AND MEDICAL ADVISER, by WM. EARL, M. D.; 240 pages. Mailed everywhere in double wrapper, on receipt of 50 cents. Address 12 White-st., New-York.

DIVIDENDS.

HOME INSURANCE COMPANY,
NO. 135 BROADWAY,
NEW-YORK.

JAN. 23, 1866.

A dividend of FIVE per cent., free of government tax, was THIS DAY declared by the Board of Directors, payable on demand.

JOHN McGEE, Secretary.

TWELFTH DIVIDEND.
STANDARD FIRE INSURANCE COMPANY.
No. 11 Wall-st.
NEW-YORK, Jan. 9, 1866.

The usual semi-annual dividend of
FIVE PER CENT.
has this day been declared, payable on demand, free of tax.

WILLIAM M. ST. JOHN,
Secretary.

RUTGERS FIRE INSURANCE COMPANY,
NO. 180 CHATHAM-SQUARE.

DIVIDEND.—A semi-annual dividend of Five Per Cent., free of government tax, will be paid on the first day of February next.

By order of the Board of Directors.
E. B. FELLOWS, Secretary.

NEW-JERSEY ZINC COMPANY.

At a meeting of the Board of Directors of this Company held this day a dividend of Eight Per Cent. on the Preferred Stock was declared payable on and after Feb. 1, prox., at the transfer office of the Company, No. 42 Maiden-lane, New-York.

The Transfer Books will be closed from the 25th inst. to 30th inst., both days inclusive.

JAN. 17, 1866. B. S. GIRLIN, Sec'y.

DIVIDEND.

The Board of Directors of the BROADWAY AND SEVENTH-AVENUE RAILROAD COMPANY have this day declared a Dividend of Five (5) per Cent. on the capital stock, payable at the National Broadway Bank on the 1st day of February, 1866.

JOHN KERR, President.

FIFTY-SIXTH DIVIDEND.
NORTH AMERICAN FIRE INSURANCE COMPANY,
No. 114 BROADWAY, NEW-YORK, Jan. 9, 1866.

The Board of Directors have THIS DAY declared an interest dividend of FIVE PER CENT. on the capital stock, payable on demand.

R. W. BLEECKER, Secretary.

OFFICE OF THE ERIE RAILWAY COMPANY,
NEW-YORK, Jan. 17, 1866.

DIVIDEND.—THE DIRECTORS OF THIS Company have declared a Semi-annual Dividend from the earnings of the road for six months ending 31st December ultimo, of THREE AND ONE-HALF Per Cent. on the PREFERRED STOCK.

Also, a Dividend of FOUR Per Cent. on the COMMON CAPITAL STOCK.

Both payable, less the government tax, on MONDAY, the 5th day of February, at the Treasurer's Office, Erie-place, to the registered holders of stock at the closing of the books.

The transfer books of both classes of stock will be closed on Saturday, the 20th inst., and be reopened on Wednesday, the 7th of February.

HORATIO N. OTIS, Secretary.

THE NEW-YORK CENTRAL RAILROAD CO.,
TREASURER'S OFFICE,
ALBANY, Jan. 20, 1866.

TWENTY-FIFTH SEMI-ANNUAL DIVIDEND.—The directors of this company have declared a Semi-annual Dividend of Three Per Cent. on the capital stock thereof, free of the United States Income Tax, payable on the 20th day of February next.

Dividends in New-York will be paid at the office of Duncan, Sherman & Co.; in Albany, at the Albany City Bank.

The transfer-books will be closed at the close of business on Wednesday, the 31st day of January inst., and reopened on the morning of Friday, the 23d day of February next.

E. D. WORCESTER,
Treasurer.

MILWAUKEE AND PRAIRIE DU CHIEN RAILWAY,
COMPANY'S OFFICE, No. 48 EXCHANGE-PLACE,
(ROOM NO. 20, THIRD FLOOR,)
NEW-YORK, Jan. 23, 1866.

DIVIDENDS OF (4) FOUR PER CENT. on First Preferred, and (3½) three and one-half per cent. on Second Preferred Stocks of this company for the six months ending 22d January, 1866, will be paid 1st February next, to Stockholders of record 22d January.

N. B.—Mortgage Bonds can be converted into First Preferred Stock from 1st to 11th February inclusive.

G. E. TAINTOR, Transfer Agent.

OFFICE OF THE DELAWARE AND HUDSON CANAL CO., NEW YORK, January 11, 1866.

THE BOARD OF MANAGERS OF THIS Company have declared a semi-annual dividend of EIGHT PER CENT. out of the profits of the company, payable, free of Government tax, on and after the 1st day of February next, at their office, No. 7 Nassau-st.

The transfer books are now closed, and will remain closed until Monday, 29th inst. By order of the Board,

ISAAC N. SEYMOUR, Treasurer.

SIXTY-FIRST DIVIDEND.—THE UNITED STATES FIRE INSURANCE COMPANY have this day declared a Semi-annual Dividend of Five (5) per cent., free of government tax, payable on demand, and carried Three (3) per cent. to surplus account, out of the earnings of the last six months.

SURPLUS JAN. 1, 1866, $120,000.

NEW-YORK, Jan. 3, 1866.
W. W. UNDERHILL, Secretary.

NEW-JERSEY RAILROAD TRANSPORTATION CO.,
OFFICE No. 2 NASSAU-ST., CORNER WALL,
NEW-YORK, Jan. 17, 1866.

DIVIDEND.—THE BOARD OF DIRECTORS of this Company have declared a semi-annual dividend of five per cent. (free of government tax) payable on and after Feb. 1. Transfer books will remain closed until 2d February.

H. J. SOUTHMAYD, Treasurer.

SUSQUEHANNA AND WYOMING VALLEY RAILROAD AND COAL COMPANY,
TRINITY BUILDING, NEW-YORK, Jan. 22, 1866.

THIS COMPANY HAS THIS DAY DECLARED a dividend of Five per Cent. on the capital stock, payable to the stockholders on the 17th February next. The transfer books will be closed from the 1st to the 17th February, both days inclusive.

ELLIS POTTER, Treasurer.

REPUBLIC FIRE INSURANCE COMPANY,
No. 153 Broadway, NEW-YORK, Jan. 18, 1866.

DIVIDEND.—THE SEMI-ANNUAL INTEREST Dividend of Three and a half Per Cent. on the capital stock, (free of government tax,) has this day been declared, payable on demand.

D. F. CURRY, Secretary.

OFFICE OF THE PEOPLE'S FIRE INSURANCE CO.,
NEW-YORK, Jan. 25, 1866.

DIVIDEND.—THE BOARD OF DIRECTORS of the PEOPLE'S FIRE INSURANCE COMPANY have this day declared a Dividend of Four per cent., free of government tax, payable on demand.

By order. WM. S. MARTIN, Secretary.

OFFICE OF THE BIGELOW BLUE STONE CO.,
MALDEN, Ulster Co., N. Y., Jan. 8, 1866.

SEMI-ANNUAL DIVIDEND, NO. 3.—A dividend of five per cent. on the capital stock was this day declared, payable to the stockholders or their legal representatives on and after Feb. 1, 1866.

H. BOGARDUS, Secretary.

OFFICE OF THE MANHATTAN INSURANCE COMPANY,
NEW-YORK, Jan. 11, 1866.

A SEMI-ANNUAL DIVIDEND OF TEN per cent. has been declared, payable on demand, at the office of the company, No. 68 Wall-st.

By order of the Board.
ANDREW J. SMITH, Secretary.

FOURTH NATIONAL BANK OF THE CITY OF NEW-YORK, Dec. 29, 1865.

THE BOARD OF DIRECTORS HAVING decided to change the dividends from March and September to January and July, have this day declared a dividend of 5 per cent. free from government tax, payable Jan. 8. The transfer books will close 3d and open 10th January.

B. SEAMAN, Cashier.

EXPRESSES.

THE GREAT SMOKY HILL ROUTE.
THE SHORTEST AND BEST ROAD TO DENVER AND THE ROCKY MOUNTAINS.

"THE OVERLAND DISPATCH COMPANY,"

having thoroughly refitted their line by the Smoky Hill Route, are now ready to take passengers and express.

Their stage will connect with the Hannibal and St. Joseph Railroad at Atchison, also with the Union Pacific at Topeka, and thus affords the pleasantest route and the greatest expedition.

For particulars and rates, apply to
WM. MARTIN, General Agent,
No. 68 Broadway, New-York.

WINES AND LIQUORS.

G. H. MUMM & CO.'S CHAMPAGNE.

Received by ship Energy, an assorted shipment of this wine. The public is hereby cautioned not to mistake this celebrated brand for that shipped by a house of similar name.

FOR SALE BY

Park & Tilford, Acker, Merrall & Co., J. Duncan Sons Chas. Bellows, P. W. Engs & Sons, A. Bininger & Co., Henry D. Felter, W. S. Corwin & Co., J. & W. Geery, T. T. Bloodgood, Wm. A. Jackson & Co., H. J. Kerr, John Sattig, Purdy & Nicholas, Vibbard, Fiske & Co., S. J. Jaques, Parris & Allen, W. H. Starin, and all respectable grocers, wine merchants, hotels and restaurants.

FRED'K DE BARY, Sole Agent,
No. 52 Broad-st.

ARTIFICIAL EYES.

ARTIFICIAL EYES.—ARTIFICIAL HUMAN eyes made to order and inserted by Drs. F. BAUCH & P. GOUGELMANN, (formerly employed by Boissonneau, of Paris,) No. 599 Broadway, New-York.

MISCELLANEOUS.

WILLSON, WATROUS & CO.
LUMBER
YARD AND OFFICE
1ST AVE. COR. 39 ST.
OFFICE ALSO, 84 WALL STREET.

REYNOLDS' TURBINE
WATER WHEELS

Great improvements and reduction in prices. The best, cheapest, most reliable, and awarded the gold medal for superiority. Circular sent free.

GEORGE TALCOTT,
No. 170 Broadway, New-York.
Late Talcott & Underhill.

JARVIS' NOSE.—NITROUS OXIDE GAS MUST hereafter be inhaled only through Dr. O. A. Jarvis' Nose-piece. No breathing over; no holding of the lips or nose; no effort required; all easy and natural; no change in the complexion, and no rigidity of muscle; absolute unconsciousness and freedom from pain; and entirely safe and healthy. Surgeons and dentists furnished with the nose-piece on application; and the nose-piece can be seen in blowing operation at all times at No. 30 West 13th-st., New-York.

A TRAVELING AGENT OF EXPERIENCE desires to sell goods by sample, West and South. Samples wanted for stationery, hardware, house furnishing and notions trade. Call or address N. Y. MANF. CO., Room No. 21, No. 37 Park-row, New-York.

DR. HENRY REISSBERG, LATE SURgeon of the 68th Regiment N. Y. Vols., Office No. 155 Bleecker-st., between Thompson and Sullivan sts. Office hours, from 8 to 11 A. M. and from 4 to 6 P. M.

SHELL COMBS AND BANDS AT REDUCED prices, and everything repaired, at comb store No. 947 Broadway, and No. 371 4th-av., between 22d and 23d sts.

AUCTION SALES.

SALE OF CONDEMNED ORDNANCE STORES.—Will be sold, at public auction, at Indianapolis Arsenal, Indianapolis, Indiana, on the 20th day of February, 1866, at 10 o'clock A. M., a large quantity of ordnance stores of inferior quality, consisting in part of the following articles, viz.:

974 carbines, various kinds.
36,000 muskets and rifles, new and old, United States and foreign, of various calibres.
503 Starr's army revolvers, serviceable.
276 Savage's navy revolvers, new, and others, with a large lot of spare parts for the repair of small arms of various patterns.
420 cavalry sabre belts, worn.
724 cavalry saddles, worn.
1,090 cavalry bridles, worn.
288 belt holsters for pistols, worn.
200 cartridge boxes for pistols, worn.
1,153 cartridge boxes for carbines, worn.
300 slings for carbines, worn.
153 sets of artillery harness, worn.
47,000 sets of infantry accoutrements, worn.
Also a large lot of appendages for the various kinds of muskets and rifles.

Samples to be seen at the Indianapolis Arsenal and at the United States Ordnance Agency, No. 45 Worth-st., New-York City.

Terms of sale, cash.

JAS. M. WHITTEMORE,
Captain and Brevet Major Ord. Commanding.

GOVERNMENT SALE.
LARGE SALE OF FINE SURGICAL INSTRUMENTS.

Will be sold at auction, at the Medical Purveyor's Warehouse,
PUBLIC SQUARE, NASHVILLE, TENN.,
On TUESDAY, Feb. 13, 1866,

200 General Operating Cases.
25 Minor Operating Cases.
25 Exsecting and Trephining Cases.
55 Post Mortem Cases, large.
100 Dissecting Cases.
200 Pocket Cases, two-folds.
250 Pocket Cases, three-folds.
150 Stomach Pumps, part flute-key valve.
350 Teeth Extracting Instruments.
500 Davidson's Self-injecting Syringes.
1,000 Scarificators.
12,000 Cupping Glasses and Tins.
1,500 Trusses, single and double.
1,400 Scissors.
5,000 Tourniquets, all patterns.
1,500 Hard Rubber Syringes, assorted sizes.
800 Sets Splints, all sizes.
Stethoscopes, Tongue Depressors, Syringes hypodermic, &c., Obstetrical Cases, Speculums, Lancets, &c., &c., &c.

A portion of the foregoing articles are second-hand, and will be sold separately. The balance is entirely new. The general operating cases contain instruments for amputations, exsections, minor operations, and sets of Catheters and Sounds.

AT SAME PLACE,
On WEDNESDAY, Feb. 14,
Will be sold, a stock of
NEW BLANK BOOKS, STATIONERY, WRAPPING PAPER,
AND
3,000 STANDARD MEDICAL BOOKS,
Consisting in part of

140 Copies Gray's Anatomy.
50 Copies Dunglison's Medical Dictionary.
250 Copies Practice Medicine, Wood's, Bennet's, Watson's, &c.
50 Copies Dalton's Physiology.
50 Copies Virchow's Pathology.
130 Copies Surgery—Gross, Erichsen, Ferguson, &c.
400 Copies United States Dispensatory.
60 Copies Beck's Jurisprudence.
50 Copies Parrish's Pharmacy.
40 Copies Therapeutics, Wood and Stille.
300 Copies Minor's Surgery.
575 Copies Surgical Anatomy.
70 Copies Chemistry, Fownes.
20 Copies Webster's Dictionary, &c., &c., &c.
650 Blank Books, 4 quires, Cap, ½ bound.
1,000 Blank Books, small, quarto.
325 Blank Books, fine, whole bound.
500 Reams Writing Paper, cap, letter and note.
70 Reams Wrapping Paper, assorted.
1,000 Inkstands, various patterns.
200,000 Envelopes, assorted.
3,000 Blank Books, miscellaneous.
300 Portfolios.
Pencils, pens, ink, &c., &c.

Some of the Medical Books are second-hand, and will be sold separately.

The Books and Instruments can be inspected the day before the sale.

Catalogues may be had on application.

ROBERT FLETCHER,
Surgeon and Bvt. Colonel U. S. Vols.,
Medical Purveyor U. S. A.

EXTENSIVE SALE
OF
GOVERNMENT ROLLING STOCK.

MILITARY DIVISION OF THE TENNESSEE, CHIEF QUARTERMASTER'S OFFICE U. S. MILITARY RAILROADS,
NASHVILLE, Tenn., Jan. 3, 1866.

Will be sold at public auction, at Memphis, Tenn., WEDNESDAY, Feb. 7, 1866, the following described rolling stock:

(4) Four locomotive engines, five feet guage, (three old and dismantled, one repairable.)
(16) Sixteen box and (9) nine flat cars, more or less, five feet guage.

SAME TIME AND PLACE.

(1) One locomotive engine, five feet guage, lying in the ditch on the line of the Mississippi Central Railroad 12 miles north of Grand Junction.

At Nashville, Tenn., WEDNESDAY, Feb. 14, 1866, will be sold the following described rolling stock, all of five feet guage and in good running order, viz:

(1) One locomotive engine, Lyman & Souther, builders.
(18) Eighteen locomotive engines, R. Morris & Son, builders.
(1) One locomotive engine, Rodgers' L. & M. Works, builders.
(1) One locomotive engine, Sumbourn & Smith, builders.
(1) One locomotive tender.
(200) Two hundred flat and box cars, more or less.

SAME TIME AND PLACE.

(5) Five locomotive engines, unserviceable.
Boilers and running gears for two (2) dummy engines, unserviceable.
(5) Five spans, 150 feet each, McCallum Truss Bridge.
(2) Two spans bridge, 50 feet each.
(133) One hundred and thirty-three perch first and second class cut stone, comprising foundation of roundhouse.

Will also be sold, on above-mentioned date, at Memphis and Nashville, the balance of military railroad property remaining undisposed of at that time.

Sales will commence at each place at 10 o'clock A. M., and continue until all the property is disposed of.

TERMS OF SALE.

Cash, in government funds; or, when purchased by Railroad Companies, on credit (if desired) of not exceeding two years, payable in monthly installments with interest at the rate of 7 3-10 per cent. per annum, secured by bond, satisfactory to the government, for double the amount of the property purchased.

Full descriptions of the engines can be obtained on application to Capt. S. R. Hamill, A. Q. M., Nashville, Tenn.

F. J. CRILLY,
Brevet-Maj. and A. Q. M., U. S. A.

GOVERNMENT SALE.

Extensive sale of dry goods, bedding, &c., in original packages, will be sold at auction, at the Medical Purveyor's Warehouse, No. 17 Market-st., Nashville, on TUESDAY, Feb. 6, 1866.

BEDDING.
2,000 hair mattresses, jointed.
15,000 hair pillows.
47,000 bed ticks.
22,000 counterpanes, linen and marseilles.
20,000 mosquito bars.
51,000 pillow cases.
46,000 pillow ticks.
80,000 sheets, linen and cotton.

CLOTHING.
42,000 shirts.
40,000 drawers.
25,000 dressing gowns.
19,000 socks.
10,000 slippers.
10,000 night caps.

SUNDRIES.
34,000 towels, full size, huckaback.
17,000 roller towels, crash.
1,000 napkins.
2,000 yards red flannel.
2,400 yards gutta percha cloth.
4,000 gutta percha blankets.
1,000 India rubber cushions and pillows.
1,000 canvas hammocks.
1,000 canvas blanket cases.
10,000 pounds oakum and tow.
Cotton bats, cotton wadding, tape, &c.

A small portion of the foregoing articles are second-hand, and will be sold separately. The greater part are new and in original packages. Catalogues may be had on application.

ROBERT FLETCHER,
Surgeon and Brevet Colonel U. S. Vols.,
Medical Purveyor U. S. A.

LARGE SALE OF CONDEMNED ORDNANCE AND ORDNANCE STORES.—Will be sold at public auction, at Fort Monroe Arsenal, Old Point Comfort, Va., on THURSDAY, the 8th day of February, 1866, at 10 o'clock, A. M., a large quantity of stores, consisting in part of the following articles, viz:

400 field, siege and sea coast cannon, wrought and cast iron, smooth bore and rifled, of calibres varying from three to eleven inches, including 22 cast iron guns unfinished.
36 mortars, cast iron, 12-pounders, 24-pounders, 8 inch and 10 inch.
28,326 shot, shell, spherical case, grape and canister for smooth bore and rifle guns of calibres ranging from 10 pounders to 10 inch.
432 breech-loading carbines, "Burnside's," "Merrill's," "Maynard's" and "North's," new and repaired.
340 muskets and rifles, United States manufacture, new and repaired.
604 foreign rifles, Austrian, calibre 54, new and repaired.
17 smooth bore pistols, calibre 54, new.
192 breech-loading carbines, "Burnside's," "Merrill's," "Sharp's" and "Starr's."
27 rifles, "Henry's" and "Spencer's."
1,582 muskets and rifles, United States and foreign manufacture of various calibres.
525 revolvers, "Colt's," "Remington's," and "Lefaucheux, calibres 44 and 36.
1,072 sabres and swords.
6,444,000 rounds of ball cartridges for carbines, muskets, rifles and pistols.
A large lot of artillery implements and equipments.
A large lot of infantry and cavalry accoutrements and horse equipments.
A lot of rope, paulins, buckles, rings, &c., together with a large quantity of smiths and carpenters tools.

Samples of small arms can be seen at Fort Monroe Arsenal and at the United States Ordnance Agency, No. 45 Worth-st., New-York City.

Thirty days will be allowed for the removal of heavy ordnance. All other stores will be required to be removed within ten days from date of sale.

Terms of sale, cash.

F. G. BAYLOR, Captain of Ordnance,
and Brevet Colonel U. S. A. Commanding.

ADRIAN H. MULLER, Auctioneer.

EXECUTOR'S SALE OF VALUABLE REAL ESTATE AND LEASEHOLD PROPERTY IN 7TH WARD.—ADRIAN H. MULLER, P. R. WILKINS & CO. will sell at auction on THURSDAY, Jan. 30, at 12 o'clock, at the Exchange Salesrooms, No. 111 Broadway.

By order of Samuel Willetts, executor of the estate of Samuel Downing, deceased.

MONROE-ST.—The two-story frame house and lot of land situate on the southerly side of Monroe-st., 260 feet 7 inches easterly from Catharine-st., known as No. 18.

HAMILTON-ST.—The three-story frame-house and lot situate on the north side of Hamilton-st., 128 feet 2 inches easterly from Catharine-st., known as No. 11.

The three-story brick house and lot on north side of Hamilton-st., 226 feet 5 inches easterly from Catharine-st., known as No. 19.

The two-story brick house and lot on north side of Hamilton-st., known as No. 21.

The two-story brick house and lease of lot on north side of Hamilton-st., 201 feet 5 inches easterly from Catharine-st., known as No. 17. The lease is from Rutgers' estate, expires 1st May, 1871, annual ground rent $75, when the house is to be paid for.

HENRY H. LEEDS, Auctioneer.

HENRY H. LEEDS & MINER WILL sell by auction on TUESDAY, Jan. 30, at 11 o'clock, at their Salesrooms, No. 93 Liberty-st.,

RECEIVER'S SALE OF
FIRST-CLASS WINES AND LIQUORS.
By order of H. W. Quitzow, Esq.,
Receiver,

consisting of viz.:

10 cases bay rum, 29 cases of old Madeira, 17 cases harmony sherry, 14 cases old port; 15 cases of old Bourbon, 6 cases of St. Croix rum, 42 casks of old Madeira, ½ cask do, ¼ cask sherry, 7 quarter casks vineyard, proprietor and Renault brandy, 1 cask Bourbon whisky, one puncheon Jamaica rum, one pipe Schiedam gin, 128 bottles of Old Tom gin, 3 barrels Stoughton bitters, extra office fixtures, cooking-machine, &c., &c., all to be sold positively without reserve, to close the concern.

Catalogue on the morning of sale.

AUCTION SALES.

U. S. GOVERNMENT SALE OF TOBACCO.

NEILSON & NICHOLS, Auctioneers, will sell at public auction, by order of Messrs. RAWSON, BRIDGLAND & CO., United States Tobacco Agents, on TUESDAY, Feb. 6, 1866, at 11 o'clock A. M., at their store No. 113 Pearl-st., Hanover-square:

1,413 pkgs. Virginia Manufactured Tobacco.
109 hhds. Virginia Leaf Tobacco.
438 hhds. Virginia Tobacco Stems.

Samples ready on the morning of sale.

For catalogues or further information, apply to Messrs. RAWSON, BRIDGLAND & CO., No. 41 Broad-st.; M. RADER & SON, Brokers, No. 180 Pearl-st., or at the office of the auctioneers.

JOHN H. DRAPER & CO., Auctioneers.

AUCTION SALE
OF
20,000 TONS SCRANTON COAL,
JAN. 31, 1866.
NEW-YORK, Jan. 23, 1866.

The DELAWARE, LACKAWANNA AND WESTERN RAILROAD COMPANY will hold their thirty-second auction sale of coal, on WEDNESDAY, the 31st day of January, 1866, at 12 o'clock noon, at their new salesroom, No. 26 Exchange-place, corner of William-st., New-York, at which time they will sell, by Messrs. JOHN H. DRAPER & CO., Auctioneers,

TWENTY THOUSAND TONS of FRESH MINED SCRANTON COAL, of the usual sizes, deliverable at their depot, Elizabethport, N. J., during the month of February next.

The sale will be positive; each lot put up will be sold to the highest bidder; no bids, in any form whatever, being made for account of, or on behalf of the company. The conditions will be fully made known at the time of sale.

TERMS—Fifty cents per ton, in current funds, payable on the day of sale, and the balance, with the government tax of seven cents per ton, in current funds, within ten days thereafter, at the office of the company.

JOHN BRISBIN, President.

GOVERNMENT SALES.

SALE OF RESERVED HORSES.

QUARTERMASTER-GENERAL'S OFFICE,
WASHINGTON, D. C., Dec. 12, 1865.

The Quartermaster-General of the Army directs that all government horses now at Giesboro, D. C., be sold to the highest bidders.

SALES will therefore take place at GIESBORO, D. C., beginning on

THURSDAY NEXT, Dec. 14, 1865,

and continuing on each TUESDAY and THURSDAY thereafter, until all are disposed of.

A boat will leave the Sixth-street wharf every hour on the days of sale.

These horses have been carefully selected, and are superior to any heretofore offered for sale.

Animals will be sold singly.

Sales to commence at 10 o'clock A. M.

TERMS—Cash in United States currency.

JAMES A. EKIN,
Brevet-Brigadier-General in charge
First Division Q. M. G. O.

By HENRY H. LEEDS, Auctioneer.

H. H. LEEDS & MINER WILL SELL by auction, on WEDNESDAY, JAN. 31, and FEB. 1, 1866, at 7½ o'clock each evening, at the OLD DUSSELDORF GALLERY, No. 548 Broadway, next door below Tiffany's:

EXECUTORS' SALE
OF
FOUR FINE PRIVATE COLLECTIONS OF ANCIENT AND MODERN OIL-PAINTINGS,
being by order of executors of the late
NICHOLAS DEAN, WM. LAWRENCE,
S. L. WALDO, and JOHN LA FARGE.
ALSO,
THE OIL-PAINTINGS AND WATER-COLORS belonging to the late J. McLENAN.
ALSO,
AN INVOICE OF FINE MODERN PICTURES just received from ROME, purchased by a gentleman for his own use, comprising, in all, about 250 fine pictures of the Ancient and Modern Schools.

OLD MASTERS.

F. Mieris,
Da Fiori,
Solario,
J. Both,
Rachel Ruysch,
Henis Kirk,
B. Lambrecht,
Hobbema,
Correggio,
Titian,
Rubens,
G. Romano,
Jos. Vernet,
P. Veronese,
Giorgioni,
Droogsloot,
Van Dyck,
Noterboom,
Ostade,
Teniers,
J. David,
Watteau,
Sir J. Reynolds,
A. Stork,

and others equally celebrated

MODERN.

E. Leutze,
S. L. Waldo,
Stewart Watson,
John James,
Wm. Hart,
H. N. Catlin,
J. Kyle,
Schussele,
Sonntag,
Pastelle,
J. Harvey,
J. Talbot,
W. S. Mount,
Thos. Cole,
A. Ratti,

and others.

ALSO,

The three original oil-paintings—ADAM AND EVE—the Temptation, the Judgment, and the Expulsion—painted by BASS OTIS, in 1824.

ALSO,

Two fine MARBLE BUSTS, PETRARCH AND CLYTE, and figure of FISHER BOY.

They are now on exhibition free, from 9 A. M. to 6 P. M., and on the two evenings previous to sale until 10 P. M., with catalogues.

HENRY D. MINER, Auctioneer—No. 37 Nassau-st., opposite the Post-office.

SALE OF AN ELEGANT COLLECTION OF HIGH CLASS ORIGINAL MODERN OIL PAINTINGS by leading artists of the Flemish, Dutch, Dusseldorf and French schools, imported by and consigned to A. D'Huyvetters, Esq., of Antwerp, and never before exhibited in this country.

MINER & SOMERVILLE will sell at auction on THURSDAY and FRIDAY EVENINGS, Feb. 1 and 2, at 7½ o'clock, at the SOMERVILLE ART GALLERY, No. 845 Broadway, near 14th-st., a very valuable collection of high-class original modern oil paintings by the following eminent European artists, viz.:

Robbe, of Brussels,
E. Fichel,
L. Van Kuyck,
Verscheuer,
Lanfant de Metz,
P. Seignac,
E. Verbrokhoven,
A. Van Hamme,
T. Gerard,
F. De Braekeleer,
David Col,
E. Accard,
H. F. Schaefels,
Moeselagen,
J. Carolus,

and others. Also, from a private collection of a connoisseur of this city, a few choice works of the following favorite American artists:

Thos. Cole,
R. W. Hubbard,
W. Whittredge,
and others.
J. F. Kensett,
Thos. Hicks,
F. L. Smith,
S. Colman,
T. L. Smith,
F. O. C. Darley,

The above are now on exhibition free during the day, and on the evening previous to sale from 7 to 10 o'clock. Catalogues can be had at the gallery or at the office of the auctioneers.

HENRY D. MINER, Auctioneer—Salesroom No. 37 Nassau st., opposite the Post-office.

ARTISTS' SALE OF OIL-PAINTINGS.

MINER & SOMERVILLE WILL SELL AT AUCTION

On TUESDAY EVENING, Jan. 30, at 7½ o'clock, at the SOMERVILLE ART GALLERY, (FRONT ROOM, No. 845 Broadway, a choice collection of CABINET PICTURES, by the favorite American artists:

J. O. B. Inman,
G. Burling,
A. W. Warren,
V. Nehlig,
John A. Hows,
Otto Sommer,
David Johnson,
J. D. Barrow,
And others.

THE ABOVE ARE NOW ON EXHIBITION, WITH CATALOGUE, WHICH CAN BE OBTAINED AT THE GALLERY, OR AT THE OFFICE OF THE AUCTIONEERS.

ADRIAN H. MULLER, Auctioneer.

ADMINISTRATOR'S SALE OF VALUABLE LEASEHOLD PROPERTY ON GREENWICH-ST.—ADRIAN H. MULLER, P. R. WILKINS & CO., will sell at auction on TUESDAY, Jan. 30, at 12 o'clock, at the Exchange Salesroom, No. 111 Broadway, New-York:

By order of the administrator of John Webb, deceased—The brick front buildings and lease of the two lots known as Nos. 377 and 379 Greenwich-st., on the east side, between Franklin and North Moore-sts. The lease is from Trinity Church; has seven years to run from May 1, 1866, at the annual ground rent of $250 on each lot, with a renewal. The lots together are 50x100 feet front.

B. A. CHILTON, Auctioneer.

UNITED STATES GOVERNMENT SALE OF HIDES AND TALLOW.—Will be sold at public auction on TUESDAY, Jan. 30, at 12 o'clock M., at No. 2 Bridge-st., near State-st., the following goods, by order of Brevet Brig.-Gen. H. F. Clarke, A. C. G. S.:

177 Beef Hides,
12 barrels Tallow,
1 barrel Cracklings,
285 Beef Hides. Sale positive. Terms cash.

ADRIAN H. MULLER, Auctioneer.

EXECUTORS' SALE OF HOUSE AND LOT, NO. 221 WOOSTER-ST.—ADRIAN H. MULLER, P. R. WILKINS & CO. will sell at auction on TUESDAY, Jan. 30, 1866, at 12 o'clock, at the Exchange Salesroom, No. 111 Broadway, New-York:

By order of the executors of Jasper W. Hughes, deceased, the lot of land, with the four-story brick store and dwelling thereon, situated on the westerly side of Wooster-st., 75 feet south of Amity-st., and known as No. 221 Wooster-st. Lot 22x71.3.

EXECUTOR'S SALE OF REAL ESTATE. —JAMES M. MILLER will sell at auction on TUESDAY, Jan. 30, 1866, at 12 o'clock M., at the Salesroom, No. 111 Broadway, under the direction of the executors of the estate of PETER VREDENBURGH, deceased:

STORE AND LOT NO. 201 BROADWAY, between Fulton and Dey sts., sold subject to a lease expiring May 1, 1869.

HOUSE AND LOT NO. 206 SPRING-ST., between Sullivan and Clark sts.

HOUSE AND TWO LOTS NO. 6 JONES-ST., between Bleecker and 4th sts.

For further particulars inquire of THOMAS EARLE, No. 15 John-st., or of PETER ANDERSON, 47 Wall-st.

T. F. MINTURN, Auctioneer.

THIS DAY, TUESDAY, JAN. 30, AT 12 o'clock, on Pier No. 8 East River,

FRESH SICILY ORANGES AND LEMONS.

1,927 Boxes fresh Sicily Oranges.
1,183 Boxes fresh Sicily Lemons.
Cargo schooner *Giulia*, from Palermo.

GEORGE COOK, Auctioneer,
Salesroom No. 91 Liberty-st.

ASSIGNEE'S SALE.—HOUSEHOLD FURNITURE, MIRRORS, &c.—On WEDNESDAY, Jan. 31, at 10½ o'clock, a large assortment of fine goods; removed for convenience of sale. Catalogues at sale. Goods boxed for shipping.

MULLER & WILKINS, Auctioneers.

WILL SELL, FEB. 6, AT THE EXCHANGE, No. 111 Broadway, the valuable leasehold property No. 154 West-st., near Barclay-st. Ferry; ten years to run; being one of the best business locations in the city. For particulars see *Evening Post*.

THOS. VEITCH, Auctioneer.—Office, 51 Exchange-place.

VALUABLE HOUSE AND LOTS ON 10TH-av. and 81st-st., overlooking the Hudson River and Central Park, on TUESDAY, Jan. 30, 1866, at 12 M., at the Exchange Salesroom, 111 Broadway. Title perfect.

CHINA AND GLASS.

CHINA AND GLASS.

DAVIS COLLAMORE & CO.,
NO. 479 BROADWAY,
BELOW BROOME-ST.,
NOW OFFER
THEIR LARGE STOCK OF
DECORATED GOODS
AT
GREATLY REDUCED PRICES,
FOR TWENTY DAYS,
BEFORE TAKING INVENTORY.
THE GOODS ARE NEW AND PRETTY,
AND WILL BE FOUND CHEAP.
THE OFFERING IS IN GOOD FAITH.

DAVIS COLLAMORE & CO.

PROPOSALS.

PROPOSALS FOR ARMY TRANSPORTATION.

OFFICE OF THE DEPOT QUARTERMASTER,
FORT LEAVENWORTH, Kansas, Dec. 19, 1865.

Sealed proposals will be received at this office until 12 o'clock on the 31st day of January, 1866, for the transportation of Military Supplies during the year 1866, on the following routes:

ROUTE NO. 1.—From Forts Leavenworth, Laramie and Riley, and other depots that may be established during the above year on the west bank of the Missouri River, north of Fort Leavenworth and south of latitude 42 degrees north, to any posts or stations that are or may be established in the Territories of Nebraska, Dacotah, Idaho and Utah, south of latitude 44 degrees north, and east of longitude 114 degrees west, and in the Territory of Colorado north of 40 degrees north. Bidders to state the rate per 100 pounds per 100 miles at which they will transport said stores in each of the months from April to September inclusive, of the year 1866.

ROUTE NO. 2.—From Forts Leavenworth and Riley, in the State of Kansas, and the town of Kansas, in the State of Missouri, to any posts or stations that are or may be established in the State of Kansas, or in the Territory of Colorado, south of latitude 40 degrees north, drawing supplies from Fort Leavenworth; and to Fort Union, N. M., or other depot that may be designated in that territory, to Fort Garland, and to any other point or points on the route. Bidders to state the rate per 100 pounds per 100 miles at which they will transport said stores in each of the months from April to September, inclusive, of the year 1866.

ROUTE NO. 3.—From Fort Union, or such other depot as may be established in the Territory of New-Mexico, to any posts or stations that are or may be established in that territory, and to such posts or stations as may be designated in the Territory of Arizona and State of Texas, west of longitude 105 degrees west. Bidders to state the rate per 100 pounds per 100 miles at which they will transport said stores in each of the months from June to November, inclusive, of the year 1866.

The weight to be transported each year will not exceed 10,000,000 pounds on route No. 1, 15,000,000 pounds on route No. 2, and 6,000,000 on route No. 3.

No additional percentage will be paid for the transportation of bacon, lard, bread, pine lumber, shingles or any other stores.

Bidders should give their names in full, as well as their places of residence, and each proposal should be accompanied by a bond in the sum of ten thousand dollars, signed by two or more responsible persons, guaranteeing that in case a contract is awarded for the route mentioned in the proposal, to the parties proposing, the contract will be accepted and entered into, and good and sufficient security furnished by said parties, in accordance with the terms of this advertisement.

The amount of bonds required from the contractors will be as follows:

On route No. 1 ... $100,000
On route No. 2 ... 20,000
On route No. 3 ... 60,000

Satisfactory evidence of the loyalty and solvency of each bidder and person offered as security will be required.

Proposals must be indorsed:

"Proposals for Army Transportation on Route No. '1, '2' or '3,'" as the case may be, and none will be entertained unless they fully comply with all the requirements of this advertisement.

Parties to whom awards are made must be prepared to execute contracts at once, and to give the required bonds for the faithful performance of the same.

Contracts will be made subject to the approval of the Quartermaster-General; but the right is reserved to reject any or all bids that may be offered.

Contractors must be in readiness for service by the 1st day of April, 1866, and they will be required to have a place of business or agency at or in the vicinity of Forts Leavenworth and Union, and other depots that may be established, at which they may be communicated with promptly and readily.

By order of the Quartermaster-General.
J. A. POTTER,
Colonel and Chief Quartermaster.

OFFICE OF CHIEF QUARTERMASTER,
MILITARY DIVISION OF THE GULF,
NEW ORLEANS, La., Dec. 2, 1865.

SEALED PROPOSALS ARE INVITED and will be received at this office until 12 M., March 1, 1866, for the purchase of sixty-six (66) Camels, the property of the United States, now at Camp Verde, near San Antonio, Texas.

Bids may be made for one or more of these animals.

Each envelope containing a bid should be sealed and addressed, Colonel C. G. Sawtelle, Chief Quartermaster Military Division of the Gulf, New Orleans, La.

The Government reserves the right to reject any bids deemed too low.

Payment to be made in U. S. Currency upon the acceptance of any proposal, and prior to the delivery of the camels to the successful bidders, at San Antonio, Texas.

C. G. SAWTELLE,
Colonel and Chief Quartermaster Military Division of the Gulf, Bvt. Col. U. S. Army.

DAMAGED COTTON FROM THE RECENT FIRE 248 AND 249 SOUTH-ST., NEW-YORK.—Parties are invited to make sealed proposals for the purchase. Manufacturers will find it for their interest to give this matter their attention. For further information address

M. F. HODGES,
Office of the Excelsior Fire Ins. Co.,
No. 130 Broadway, New-York.

PUBLIC NOTICES.

CORPORATION NOTICE.—PUBLIC NOTICE is hereby given, to the owner or owners, occupant or occupants of all houses and lots, improved or unimproved lands, affected thereby, that the following assessments have been completed and are lodged in the office of the Board of Assessors for examination by all persons interested, viz.:

1. For building a sewer in Jane-street, from Eighth to Greenwich-avenue.
2. For regulating and grading, setting curb and gutter and flagging One Hundred and Thirty-second-street, from Fifth to Seventh-avenue.
3. For paving Twentieth-street with trap-block, from Third to Fourth-avenue.
4. For building a sewer in Seventy-eighth-street, from Third to Fourth-avenue.
5. For paving Fifty-fifth-street with trap-block, from Third to Fourth-avenue.
6. For paving Seventy-first-street with trap-block, from Third to Fourth-avenue.

The limits embraced by such assessment include all the several houses and lots of ground, vacant lots, pieces and parcels of land situated on both sides of Jane-street, from Greenwich-avenue to Eighth-avenue.

Also, all the lots on both sides of One Hundred and Thirty-second-street to the extent of half the block from Fifth to Seventh-avenue.

Also, all the lots on both sides of Twentieth-street to the extent of half the block from Third to Fourth-avenue.

Also, all the lots on both sides of Seventy-eighth-street to the extent of half the block from Third to Fourth-avenue.

Also, all the lots on both sides of Fifty-fifth-street to the extent of half the block from Third to Fourth-avenue.

Also, all the lots on both sides of Seventy-first-street to the extent of half the block from Third to Fourth-avenue.

All persons whose interests are affected by the above-named assessments, and who are opposed to the same, or either of them, are requested to present their objections in writing to one of the undersigned at their office, number thirty-two Chambers-street, basement new Court-house, within thirty days from the date of this notice.

JACOB F. OAKLEY,
DANIEL D. CONOVER,
ISAAC O. HUNT,
Board of Assessors.
OFFICE, BOARD OF ASSESSORS,
NEW COURT-HOUSE, Jan. 26, 1866.

LEGAL NOTICES.

THE UNDERSIGNED DO HEREBY certify that pursuant to the provisions of the statute of the State of New-York, entitled "Of Limited Partnerships," they have formed a limited partnership for the transaction of a mercantile business; that the name or firm under which such partnership is to be conducted is NOYES, WILSON & CO. That the business intended to be transacted by said partnership is importing and selling fancy and staple goods, and the commission business incidental thereto. That CHARLES H. NOYES, who resides in Bloomfield, in the County of Essex and State of New-Jersey; JACKSON O. WILSON, who resides in the City and County of Philadelphia, and State of Pennsylvania; and THEODORE S. CHAFFEE, who also resides in said City of Philadelphia, are all the general partners interested in the said partnership. And that JAMES M. BILLINGS, who resides in the City, County and State of New-York, is the only special partner interested in said partnership. That the amount of capital which the said special partner, JAMES M. BILLINGS, has contributed to the common stock of said partnership is the sum of seventy-five thousand dollars, and that the same has been actually paid in by him in cash. That the said partnership is to commence on the 15th day of January, A. D. 1866, and is to continue to and terminate on the 31st day of December, A. D. 1870. That all the business of the said partnership will be carried on in the said City and County of New-York, where its only place of business will be situated.—Dated New-York, Jan. 15, 1866.

Rev. stamp, five cents, cancelled.

J. M. BILLINGS,
Special Partner.
CHAS. H. NOYES,
J. O. WILSON,
THEO. S. CHAFFEE,
General Partners.

AT A SPECIAL TERM OF THE SUPREME COURT, held at the City Hall, New-York, on the 29th day of January, 1866—Present, Hon. JOSIAH SUTHERLAND, J.—In the matter of the application of the Receivers of the Columbian Insurance Company: The Receivers having applied to the court for instructions as to whether outstanding policies should be canceled and premium notes returned upon payment of such part thereof as is already earned,

It is ordered, That the matter stand adjourned to WEDNESDAY, Jan. 31, at 12 M., at the Chambers of this Court, to enable all persons interested to present their views.

It is further ordered, That the Receivers publish this order in the principal daily papers of New-York.

A copy. WM. C. CONNER, Clerk.

IN PURSUANCE OF AN ORDER OF ROSWELL C. BRAINARD, Esq., Surrogate of the County of Kings, notice is hereby given, according to law, to all persons having claims against GERARD C. LESTER, late of the City of Brooklyn, deceased, that they are required to exhibit the same, with the vouchers thereof, to the subscriber at his office, No. 49 West-st., in the City of New-York, on or before the twentieth day of May next. Dated Nov. 13, 1865.

n14-law6mTu* JOSEPH H. LESTER, Administrator.

BUSINESS CHANCES.

$10,000.—BUSINESS WANTED—CITY or country. Two young men, having a joint capital of this amount and business experience, are desirous of buying the interest of a retiring partner or take the exclusive control of an established mercantile business. A country store, well located, with milling or lumber business connected, would suit; a business that can be pushed and increased by effort, energy and capital. Address MORGAN, Box No. 138 *Times* Office.

FOR SALE—A LARGE, WELL-ESTABLISHED wholesale and retail grocery and provision store; has for many years and is now doing a lucrative cash trade; the owner, who is retiring in consequence of ill health, will treat with responsible parties on easy terms, giving a lease or otherwise, as may be desired. Apply to M. McKEON, No. 2 Abingdon-square, corner of Bank-st., New-York.

WANTED—A PARTNER WHO UNDERSTANDS manufacturing woolen fabrics and has some ready means, in establishing a small woolen factory in St. Lawrence County, where everything is now in readiness except machinery. To a party who can furnish it and take charge of the same, liberal terms will be given. Address Post-office Box No. 438 Auburn, N. Y.

WANTED—BY AN ENERGETIC FIRM, A Philadelphia agency for a New-York wholesale house in the dry goods, notion, furnishing or perfumery business; best of references given. Address M. S., Box No. 2,605 Philadelphia Post-office.

FOR SALE—A FIRST-CLASS BAR AND RESTaurant, fitted up in the finest style and in one of the best locations in the city, doing a good business. Satisfactory reasons for selling. Address L. J. R., Station D, City Post-office.

WILLSON, WATROUS & CO.
LUMBER
YARD AND OFFICE
1ST AVE. COR. 39 ST.
OFFICE ALSO, 84 WALL STREET.

MARBLE MANTELS.—THE BEST PLACE in the city to purchase Marble Mantels of the latest designs at very low prices, is at A. KLABER'S Marble Works, No. 109 East 18th-st., near 3d-av., New-York mantels put up in the country. Cut this out.

FOR SALE.

COTTON MILL FOR SALE—SITUATED AT VAN HORNESVILLE, HERKIMER COUNTY STATE OF NEW-YORK, 58 miles west of Albany, 12 miles south of Central road and canal, at Fort Plain—Consists of a first-rate stone building, about 90 by 40 feet, four full stories and attic; overshot wheel 29 feet in diameter; 3,500 spindles, 60 looms, and all other machinery, shafting and belting as left three years since when the mill stopped running; was then making 2,000 yards print cloths per day; attached are 30 acres of land, 13 dwellings, Superintendent's house, store, office, &c.; mill never has to stop for want of water; will be sold low. Address RUEA NELSON, Post-office, New-York City.

THREE ORANGE COUNTY FARMS FOR SALE.

The subscriber offers for sale three farms situate on the Newburgh branch of the Erie Railway and the Blooming Grove and New-Windsor Turnpike, within one-quarter of a mile of the Salisbury Mills depot. Said farms are of the best quality of land, are well watered, have reasonably good buildings, and the finest sites for dwelling-houses. There is on one of them an abundant and never-failing spring of very cold water. The whole is capable of beautiful and profitable improvements.

Three hundred and fifty acres will be sold together, or in three farms of 138 acres, 120 acres and 100 acres. It has been used heretofore very profitably as a milk farm.

If not sold before Feb. 1 they will be to let.

Purchasers are invited to view them.

ROBERT DENNISTON.
SALISBURY MILLS, ORANGE CO., N. Y., Jan. 12, 1866.

SPLENDID FARM, READY STOCKED, FOR SALE.—300 acres, 100 in very old large hardwood timber, oak, sugar-maple and chestnut. The farm has three mowing meadows, two orchards of choicest grafted fruit in full bearing, perennial springs, with ground available for perfect trout ponds, a large and elegant dwelling, and ample barns and sheds. There are 300 fine wooled Vermont merino sheep on the place, 200 of them ewes in lamb, three horses, ten cows, swine, poultry, and complete stock of agricultural tools and implements. The house is fully furnished for immediate occupation, from beds, crockery and carpets up to pictures, piano and rosewood furniture. The place is five miles from Chatham Four Corners, on the Harlem Railroad, and two miles from East Chatham, on the Albany and Springfield Road. The wood alone, which is worth $4 50 a cord on the railroad, makes the place exceedingly desirable as a purchase. As a stocked farm it is one of the most valuable in New-York. Apply to HOMER MORGAN, No. 2 Pine-st.

AN ELEGANT GOTHIC VILLA FOR SALE—On Richmond-terrace, New-Brighton, S. I., near ferry, furnished and complete in every respect; 70 feet front on river, with library, dining-room, parlor, boudoir, drawing-room, laundry, kitchen, nine chambers and all the modern improvements that any town house possesses; together with fine stable, (4 stalls,) cow and tool house; the grounds, a villa plot planned by Beauman as landscape gardener, are filled with choice flowering shrubs, climbing roses, woodbines, vases, statuary, &c., &c.; it was built by day's work, in best manner; its accessibility to the city, 30 minutes from Wall-st., renders it very desirable for a business man; it will be sold less than cost, the owner going abroad. Apply to E. H. LUDLOW & CO., No. 3 Pine-st.

FOR SALE—IN WESTCHESTER COUNTY, ON the line of the New-York and New-Haven Railroad, about 9 miles from Harlem, two country seats. One consists of a large stone mansion, with furnace, hot and cold water, conservatory, &c. The house is one of the finest and most elegant country residences in the vicinity of New-York. Has grapery, cider press, barns, stables, farm-house, &c., and will be sold with 26 or more acres of land. Adjoining there is a large gothic cottage, with garden, &c. The situation is perfectly healthy, and free from nuisances of any kind. A fine stream of water on the premises. Also, a frame house with from 10 to 15 acres of land. Apply to P. C. BULKLEY, No. 43 Wall-st., Jauncey-court.

VALUABLE FACTORY SITE FOR SALE.—The Belvidere Manufacturing Company having had their cotton mill destroyed by fire, now offer their site and water power for sale, with transfer of chartered privileges; 300 inches water under 2¾ feet head; head and fall 17½ feet; stream never failing, (500 inches more water can probably be had;) the lot is 196 by about 250 feet; railroad facilities to every point. This is a rare chance for parties wanting to engage in the manufacturing business. For further particulars address

A. N. EASTON, Secretary,
Belvidere, N. J.

FOR SALE—IN WILLIAMSBURGH, THE three-story high-stoop brick house corner of 3d and North 9th sts., and the the four adjoining, 20x34, lots 20x80; also, corner of 4th and North 8th sts., and eight adjoining; houses 20x36; lots 20x100; twelve rooms in each and sub-cellar; water and gas fixtures in all; price $4,250; $2,500 may remain five years. The houses are pleasantly located, and nearly new. Also, 500 vacant lots lying between the East River and 6th-st., and North 7th-st. and Bushwick Creek. No money required where they are improved. Apply to SAMUEL J. HUNT, No. 112 4th-av., New-York.

FARM FOR SALE IN GENESEE VALLEY.—The subscriber offers for sale his farm, containing 500 acres, situated two miles east of Mount Morris, and four miles south of Genesee, and one quarter of a mile from depot on Avon, Genesee and Mount Morris Railroad. The farm is in a high state of cultivation, well watered, good fruit, fences first-rate, and buildings complete; 420 acres improved, balance timbered.

Address CARROLL FITZHUGH,
Genesee, Livingston County, New-York.

FOR SALE—A COUNTRY RESIDENCE AT Bay Ridge, L. I. with 7 acres of choice land, 4 miles from Hamilton Ferry, consisting of a commodious house, 45x40, with about 18 rooms, ice-house, stable, &c.; lawn handsomely laid out by Downing, and furnished with a variety of shrubbery, and garden well stocked with all kinds of fruit. The premises will be shown.

Apply to
CATHARINE P. HOLDEN, No. 15 West 12th-st.,
or to JAS. C. HOLDEN, Nos. 11 and 13 Cliff-st.

FOR SALE—A HANDSOME COUNTRY RESIDENCE in Morristown, N. J., ten minutes' walk from the railroad depot. The house is nearly new and in perfect order; contains 11 rooms, with marble mantels, dumb waiter, &c.; a desirable residence for a gentleman doing business in New-York; the lot contains ¾ of an acre, with good garden, fruit, shade and ornamental trees. Price low and terms easy. For further particulars apply to E. P. FREEMAN, Nos. 48 and 50 White-st., or to F. S. FREEMAN, Morristown, N. J.

FOR SALE—ON THE EAST BANK OF THE Hudson River, two hours' ride from New-York, a beautiful country residence, with about 50 acres of choice land, highly cultivated. The house is large and replete with all modern conveniences, extensive stables, barns, outbuildings, lodge, &c.; fruit of the choicest varieties in great abundance; grounds extending to the river, with a frontage of 1,400 feet; views superb; location unexceptionable. Apply to HOMER MORGAN, No. 2 Pine-st.

FOR SALE NEAR MADISON, N. J.—A large first-class house, with stables and outbuildings and 45 acres of land in fine order and beautifully situated; the house is partially furnished, and in every respect the place is desirable as a gentleman's country residence. If preferred 223 acres of land will be sold with the house.

Apply to
MILLER, STOUTENBURGH & PECKHAM,
Attorneys, &c., No. 18 Wall-st.

A CHOICE COUNTRY SEAT FOR SALE—Four acres, fine house and outbuildings, boat, bathing-house, dock, &c., fine fruit, 2½ miles from Nyack, 1 mile from railroad depot. Several other valuable country seats in Nyack and handsome village lots; also two nice places 2 miles from Hoboken, good buildings, fruit, &c., on railroad; also good farms. J. A. LYDECKER, No. 160 Fulton-st., Room No. 5.

FOR SALE—A VERY VALUABLE MILL PROPerty, situated at East Tarrytown, two miles from the Hudson River. There are ten acres of land, with an extensive water-power; a grist and saw mill, both now doing a very profitable business. There is also on the premises a good dwelling, barn, carriage-house, &c. Will be sold cheap. D. GARRISON, No. 597 6th-av.

320 ACRES OF LAND FOR SALE AT $15 per acre, in Dane County, Wisconsin, ten miles from Madison, the capital of the State; the State House within view; 100 acres of good wheat land, the balance is meadow and pasture; has water and timber; is well adapted for a stock farm. Inquire in the store, No. 263 4th-av.

FOR SALE—A HANDSOME FOUR-STORY brown-stone high-stoop house, 20x60 1 t, No. 100 West 21st-st., opposite the Theological College. It has been lately repainted and papered, and also has in a new furnace and kitchen range; furniture for sale. Apply to J. R. EDWARDS, No. 217 West 21st-st., or to WM. TAYLOR, No. 555 Broadway.

FOR SALE—A VALUABLE CORNER ON Broadway, with an L, between Wall and Fulton sts., suitable for a bank, insurance company or private capitalist.

For particulars apply to ALLEN & BROWN,
No. 96 Broadway.

FOR SALE CHEAP—A SODA WATER AND root beer manufactory, long established and doing a large business, netting $4,000 per year, together with all the stock, machinery, goods, &c. M. DRURY, No. 14 Chambers-st.

GOING WEST.—OWNER WILL SELL NO. 4 Marshfield-place, Broadway, Brooklyn, E. D. Price $4,000; only $1,000 cash; $2,500 on five-year mortgage. DISBROW, No. 32 South 7th-st.; S. P. BELL, No. 52 John-st., New-York.

$30,000.—FOR SALE—A FOUR-STORY brown-stone house on 47th-st., between 5th and 6th-avs., 20x50x100.5, with possession 1st of March. The house is in fine order. P. C. ANTHONY, No. 23 Nassau-st., (12 to 3 o'clock.)

FOR SALE—FARM OF 17 ACRES, SMALL snug house, two hours by boat from city, located at Matawan Village, near Keyport, N. J.; price $3,500. R. FURMAN, No. 26 Cortlandt-st.

FOR SALE—TWO OF THE ROW OF TEN brown-stone houses in 78th-st., between 3d and 4th avs.; these houses were built in the best manner, by day's work. Price $11,000. Inquire of WM. H. HUME, No. 127 Clinton-place, (8th-st.)

A VERY VALUABLE FARM CONTAINING 138 acres for sale in Monroe Co., Penn. Good house and outbuildings. Six hours' ride from New York City, by Lackawanna and Western Railroad. For particulars inquire of BOGART & BUSSING, No. 14 Pine-st.

A FARM FOR SALE—200 ACRES, IN HUNTington Township, 35 miles from Brooklyn and 1½ miles from Long Island Railroad. Inquire of the subscribers, HAWLEY, SMITH & CARMAN, Nos. 15 and 16 Fulton Market Wharf New-York.

FOR SALE—A WATER FRONT, IN BROOKlyn, of nearly 300 feet, with bulkhead the whole length; suitable for any manufacturing business, or for storage. Apply to J. C. HULL & SON, No. 32 Park-row, New-York.

FOR SALE—IN SOUTH BROOKLYN, THOSE two nice three-story basement brick houses; gas, water, &c., Nos. 26 and 30 Woodhull-st.; only $5,000 each; terms easy. J. A. LYDECKER, No. 160 Fulton-st., Room No. 5.

A NEAT TWO-STORY, ATTIC AND basement dwelling, near the railroad passing all the Brooklyn ferries, water, gas, range, &c., for sale; price $4,500—part may remain on mortgage. S. D. CLARK, corner Ferry-st. and Franklin, Greenpoint.

SIX ELIGIBLE LOTS FOR SALE—ON 85th and 86th sts., near Madison-av., forming a plot 75 feet by 200 feet; they are well suited for a church or other large building. C. & G. WOODMAN, 60 Wall-st.

FOR SALE—TWELVE CENTRAL PARK LOTS, running from 89th to 90th-st., near 9th-av.: four lots on 75th-st., near 3d-av. Also, four-story brick house, No. 330 9th-av. Apply to JOHN B. COTTE, No. 133 Bowery.

FOR SALE—IN 8TH-ST., NEAR 5TH-AV., THREE most desirable dwelling houses, full width, and lot in fee; sold together or separate. Apply to BENEDICT & COIT, No. 4 Pine-st.

LENOX PROPERTY.—FOR SALE, THREE pieces of property, with dwelling-houses thereon, situated in Lenox, Mass.
W. E. SEDGWICK, No. 50 Wall-st.

FOR SALE—WITH POSSESSION MAY 1, NEXT a three-story brick house and lot on 19th-st., between Broadway and 4th-av.; price $20,000. Apply to HOMER MORGAN, No. 2 Pine-st.

HOUSE AND LOT FOR SALE AT PERTH AMBOY, N. J.—House large and old fashioned; near depot; price $3,000; $1,400 mortgage. Inquire at No. 130 2d-av., for three days, before 12 o'clock.

FOR SALE — IN ELEVENTH-ST., EAST OF 5th-av., a very desirable four-story high-stoop dwelling house. Apply to BENEDICT & COIT, 4 Pine-st.

FOUR LOTS ON 55TH AND 56TH STS., west of and near 6th-av.
P. C. BULKLEY, No. 43 Wall-st.

A FINE BROWN-STONE HOUSE FOR sale, in West 46th-st., near Broadway. Lowest price, $13,500. Address H., Box No. 2499 Post-office.

FOR SALE.

FOR SALE—A VALUABLE BLOCK OF LAND IN THE SEVENTH WARD.

The residence of the late William B. Crosby, comprising the entire block of ground bounded by Rutgers'-place, Clinton, Cherry and Jefferson streets, containing about 42 lots, with the large stone mansion-house thereon, is now offered for sale, by direction of the heirs. It will be sold in one parcel or in lots, to suit purchasers. This property is well adapted to either manufacturing or commercial purposes.

For maps and full particulars, as to price, terms, &c., apply to MULLER, WILKINS & CO.,
No. 5½ Pine-st.

EAST TENNESSEE LAND AGENCY.
COCKRILL & SEYMOUR,
REAL ESTATE BROKERS,
Knoxville, Tenn.,

Offer for sale valuable lands of every description in all parts of East Tennessee. Information concerning real estate promptly and gratuitously furnished.

BARGAINS IN REAL ESTATE.
9 lots and building, Fulton-av., Brooklyn, $32,000.
3 lots, Carlton-av., Brooklyn, each $2,350.
2 houses and lot, Gold-st., Brooklyn, $4,200.
7 lots Bedford-av., Brooklyn, $6,500.
1 house and lot, Monroe-st., Brooklyn, $1,850.
Apply to M. H. CHAMBERS, No. 1 Centre-st.

FIRST-CLASS HOUSE ON FIFTH-AVENUE FOR SALE BY ORDER OF HEIRS TO CLOSE AN ESTATE.—A four-story brown stone house and lot, situate on 5th-av. near 32d-street, being one of the most complete houses in the city, and first-class in every respect. It was built by the late owner for his own occupancy, planned and superintended by one of the best architects in the city. The main house is seventy feet deep, with a two-story extension of thirty feet. The parlors, dining-room and library are beautifully frescoed, rosewood doors, &c. Library wainscoted in oak, with bookcases to match. Dining-room and halls to fourth story wainscoted in black walnut. Door-casings, window-sashes and hall above first floor in hardwood. The house is replete with all modern improvements and conveniences. The chandeliers, gas-fixtures throughout the house, and the mirrors in the parlors, dining-room, library and hall, and which vary in size from 56 by 96 to 68 by 144, will be sold with the house. The furniture, most of which is new and made to order by Roux and Bembe and Kemble, will, if desired, be also sold with the premises. For cards of admission and more full particulars, apply to MULLER, WILKINS & CO., No. 5½ Pine-st.

FOR SALE OR RENT FURNISHED—The residence of the subscriber, situate about quarter of a mile from the village of New-Milford, Conn. The house commands a fine view of the village, also of the beautiful valley of the Housatonic. Thirty acres of good land will be sold with the place. There are two orchards of the best varieties of apples in full bearing, pears, grapes, strawberries and other small fruits in abundance. Price $8,000. Those who wish to look at the place can do so by calling upon J. B. Marsh, Esq., at New-Milford, or can obtain information by addressing the subscriber at Bridgeport, Conn.

EGBERT MARSH.

FOR SALE—AN ELEGANT AND DESIRABLE country seat, with 129 acres of land, in Columbia Co., 4½ miles east of the Hudson River Railroad depot at Oak Hill and Hudson. The dwelling is large, and is complete for Summer or Winter use, and in perfect order, containing 18 or 20 rooms. The place is in the best condition and well fruited; the grounds mostly in grass; lawn in front beautifully shaded. View of the Catskill Mountains on the west, and inland views very fine. Climate dry and healthy. The place is in the vicinity of the old Livingston mansion, and is a delightful residence for any party seeing retirement and a healthy and pleasant home. Apply to HOMER MORGAN, No. 2 Pine-st.

CHURCH OR BUSINESS PROPERTY FOR SALE.—The society of the Church of the Puritans, on Union-square, being about to move further up town, now offer to sell their leasehold property, corner of Union-square and 15th-st. The society are willing to sell the property with or without the present church edifice; size of plot, 78x141; located at southwest corner of Union-square and 15th-st. This is the most eligible plot for sale now offered as a business stand in the upper part of the city. Possession, if wanted, 1st May next. For further particulars inquire of HOMER MORGAN, No. 2 Pine-st.

FOR SALE—THE UNITED STATES HOTEL GROUND AT SARATOGA SPRINGS.—For sale, to close an estate, the plot of ground at Saratoga Springs, heretofore occupied by the United States Hotel, and comprising about five acres, with a frontage on Broadway of 220 feet, about 470 feet on Division-st., about 550 feet on Railroad-av., and about 775 feet on the southerly line. This affords, probably, the best site for a hotel in the Union, and is recommended to hotel proprietors and capitalists. Title perfect; immediate possession. Apply to HOMER MORGAN, No. 2 Pine-st.

ELEGANT AND EXTRA-WIDE HOUSE AND LARGE STABLE LOT FOR SALE.—For sale on Gramercy Park, an extra-wide house, first-class and perfectly modern in all its appliances. Large and extra dining-room and butler's pantry, with unobstructed light and ventilation. Stable lot 34 feet wide by half the block in depth.

This is one of the best and most comfortable, complete and roomy dwellings, with stable privilege, for sale in the city. It also has the pro-rata fee-right in the private park upon which it fronts. Apply to
HOMER MORGAN, No. 2 Pine-st.

FOR SALE IN BROOKLYN—THE NEAT two-story and attic house with basements and under-cellar (frame filled in with brick) on Bedford-av., between Myrtle and Willoughby avs. Price, $4,000.

Also, a similar house on Franklin-av., between Willoughby and DeKalb avs. Price, $4,000.

Also, two three-story brick houses on Monroe-st., near Marcy-av. Price, $3,000 each.

Also, the cottage and lots adjoining. Price, $2,500. Inquire of ALLEN & BROWN, No. 96 Broadway, New-York.

DESIRABLE COUNTRY RESIDENCE near Long Branch, Hillside, the residence of the late Henry P. Havens, at Rumson's Neck, Shrewsbury, N. J.; about 10 acres, with commodious dwelling-house, outhouses, &c.; the view of the ocean and general landscape is very fine; this place is well adapted to the wants of a large family, or would make a commodious and attractive house for Summer boarders; possession at once; health unmistakable; two railroads within short riding distance, and everything to recommend it. Apply to HOMER MORGAN, No. 2 Pine-st.

FOR SALE.—THE TWO-STORY AND BASEment house (frame filled in with brick) on 4th-av., between 84th and 85th sts., near Central Park. Price, $4,500.

Also, the four tenement houses Nos. 161 and 163 Lewis-st., between 3d and 4th sts.; the rent is $3,000 per year. Price, $20,000.

Also, the valuable leasehold property No. 138 East Broadway, running through to Division-st.; rent, $1,700 per year. Price, $9,500. Inquire of ALLEN & BROWN, No. 96 Broadway.

COUNTRY SEAT FOR SALE.—THE COUNtry seat and farm of the late Thomas Richardson is for sale, and an early possession can be had. The property is about 10 miles from the city—an easy drive; dwelling commodious, and contains every modern convenience; lawns, gardens, fruits, grape and green houses, and all outbuildings; hardly equaled; quantity of land about 65 acres. For further particulars inquire of F. C. RICHARDSON, No. 15 Broadway, or HOMER MORGAN, No. 2 Pine-st.

FOR SALE—ON THE LINE OF THE HUDSON River Railroad, about 30 miles from New-York, one of the most elegant country residences in the vicinity of this city; about 50 acres of land; house large and roomy, with every modern convenience that can be had in the city; outbuildings large and numerous; grape-houses, green-houses, &c., &c.; views unsurpassed. Price for sale with horses, carriages, furniture, &c., &c., $85,000. Apply to HOMER MORGAN, No. 2 Pine-st.

FOR SALE ON LONG ISLAND SOUND—With a fine water front and views, a beautiful residence, located at Oriental, near Mamaroneck. There is a large house, with all the necessary outbuildings; abundance of choice fruits and flowers; grounds and house well shaded. Price varying from $30,000 to $35,000, according to the quantity of ground wanted. Apply to
HOMER MORGAN, No. 2 Pine-st.

REAL ESTATE FOR SALE—THREE STORY brown-stone front house, independent walls, high stoop well built, No. 12 West 19th-st.; price $35,000. At Riverdale, on the Hudson, an English cottage, very roomy, and stable, with 3½ acres on the southwest corner of River and Riverdale avs; price $30,000. Apply to H. L. ATHERTON, No. 12 West 19th-st.

FOR SALE—A HANDSOME COUNTRY RESIdence, one mile from the depot at Paterson, N. J. Large dwelling, nearly new, with barns, stables and other outbuildings, suitable for a gentleman's residence; 2½ acres of land, well stocked with fruit and shade trees. Price, $12,000. If desirable, more land may be had. Apply to A. A. FONDA, Paterson, N. J.

FOR SALE—THE FOUR-STORY HOUSE NO. 88 10th-st., between 5th-av. and University-place, recently put in complete order. Lot 25 feet by half the block. Price $30,000. Also, the furniture, which is very handsome, if desired. Apply on the premises between 1 and 3 P. M.

FOR SALE—A VALUABLE PIECE OF STORE property on Greenwich-st., with an L on Duane-st.; well improved, with substantial 4-story and cellar brick store; Greenwich-st., 25x79; Duane-st., 40 50. For further particulars, apply to ALLEN & BROWN, No. 96 Broadway.

FOR SALE IN BROOKLYN, E. D.—THE three-story and basement brick houses Nos. 3 and 7 2d-st., near Broadway; a few minutes' walk from the ferry. Price, $5,000 each.

Inquire of ALLEN & BROWN, No. 96 Broadway, New-York.

FOR SALE—A PLOT OF LAND, ELIGIBLY SITuated at Hudson City, N. J., fronting on West-av., and lying between lands of Mr. Peter Henderson and Mr. Henry Duncan, containing 9 20-100 acres. For particulars apply to
A. D. MELLICK, JR., & BRO., No. 26 Pine-st.

ORANGE, N. J.—VILLAS, VILLA SITES AND farms, a great variety, beautifully situated, one hour from New-York, for sale low. Also, country seats and houses to let for the season or year, by HENRY B. BLACKWELL, No. 59 William-st., New-York, 9 to 11 A. M.; No. 49 Main-st., Orange, 1 to 5 P. M.

FOR SALE—ON A SIDE STREET, WITHIN A few doors of 5th-av., and near the 5th-av. Hotel, one of the best built houses in the city, of extra width, with extended room on the first floor; complete in every respect; early possession. Price $80,000. Apply to
HOMER MORGAN, No. 2 Pine-st.

FOR SALE—VALUABLE PROPERTY FOR INvestment. The substantial five-story brick and granite stores and dwellings, Nos. 438 and 440 Greenwich and No. 50 Vestry-st. Apply to J. O. FOWLER, No. 96 Nassau-st.

FOR SALE—THE FOUR-STORY ENGLISH basement brown-stone front house, No. 40 East 31st-st., near Madison-av., 20x60 half the block. Furniture if desired. Apply to E. S. SHERMAN, No. 253 Pearl-st., between Fulton and John sts.

FOR SALE—ON CLINTON-PLACE, NEAR 5TH-av., an elegant brown-stone house and lot; house three stories in front, with attic in rear; 31.6x62; lot, 31.6x93.11; house in perfect order. Apply to HOMER MORGAN, No. 2 Pine-st.

FOR SALE CHEAP—ON 90TH-ST., SECOND and third doors east of Avenue A, two substantial well built two-story, basement and under-cellar brick houses; possession given immediately. Inquire of D. BIDWELL, No. 284 Pearl-st.

A FACT WHICH ALL LANDLORDS AND TENANTS SHOULD KNOW.—The best place in this city to rent or have rented, to buy or have sold, stores, houses or country places, is at N. C. BISHOP'S, No. 167 Broadway, Room No. 4.

FOR SALE.—A COUNTRY RESIDENCE IN Llewellyn Park at Orange, New-Jersey, only one hour from the city, consisting of house containing eleven rooms, and four acres of land. Apply to L. S. HASKELL, Library Building, Orange, New-Jersey.

FOR SALE—CHEAP, A WELL-BUILT FOUR-story house, No. 199 East Broadway, in good order; 25 feet front, with favorable lease of lot, and easy payment.
THOS. J. STEWART, No. 158 West 21st-st.

FOR SALE—THE TWO VALUABLE LOTS NOS. 14 and 16 White-st., 50x100; also lot No. 13 Walker-st., immediately on the rear, 20x106. For particulars, apply to ALLEN & BROWN, No. 96 Broadway.

FOR SALE AT A BARGAIN—A GOOD MILK and butter farm in Orange County; 120 acres, well fenced, fruit, &c.; buildings extensive and good; price $5,000, half cash. M. DRURY, No. 14 Chambers-st.

FOR SALE—A DESIRABLE COUNTRY RESIdence in New-Jersey, near a depot; large double house, plenty of fruit; price $6,000. Apply at No. 76 Cortlandt-st., from 1 to 3 P. M.

FOR SALE—ON GRAMERCY PARK, NORTH side, an extra wide and deep four-story, brown-stone house and lot; $65,000 without, or $80,000 with furniture. Apply to HOMER MORGAN, No. 2 Pine-st.

FOR SALE—A VERY DESIRABLE FARM OF 42 acres, [illegible] miles from Jersey City. Inquire of R. FURMAN, No. 26 Cortlandt-st.

TO LET.

FARM TO LET—IN THE TOWN OF FRANKlin, Essex County, New-Jersey. Two miles from railroad depot—(from Passaic Bridge;) comprising 14 acres of good land under high state of cultivation; good dwelling 28x28, three-stories and basement; good pump in kitchen; barn and smoke-house; nineteen large apple trees, grafted, also quinces, cherries, grapes and strawberries; well fenced. For full particulars apply to L. B. STONE, No. 741 Broadway, owner.

A FIRST-CLASS FURNISHED RESIDENCE TO LET AT ELIZABETH, N. J.—Fine large house, with beautiful grounds and charming surroundings. The house is completely furnished; good stable and carriage-house attached. Possession given at short notice. Rent $200 per month. Apply to BENJ. OGDEN, No. 221 Broad-st., (opposite the depot) Elizabeth, N. J.

TO LET, ON THE HARLEM RAILROAD—30 miles from New-York, a cottage house, barn and carriage-house; buildings all new and situated in a very pleasant and healthy location, on high ground, about 10 minutes' drive from the depot. Possession given the 1st of April. A few acres of land will be added if desired. Apply to R. S. HAIGHT, Erie Railway Office, No. 23 South-st.

HOUSE TO LET AND FURNITURE FOR SALE AT NEWARK, N. J.—The house is commodious, in the best order, and within two minutes of Centre-st. depot; furniture handsome and nearly new, and will be sold complete. A fine chance for any one commencing housekeeping. Address, with real name, Box No. 3,417 Post-office, New-York City.

FORDHAM ON HARLEM.—TO LEASE, THE country seat of Nathaniel P. Bailey, Esq., situated on Fordham Heights, near Kingsbridge, with about 30 acres of land in lawn, garden, &c., including mansion, coach-house, stables, gas-house, greenhouse, gate-house, ice-house, and garden with every variety of fruits. Rent $4,000. Apply to A. FINDLAY, No. 31 Pine-st.

TO LET—FURNISHED, FOR ONE OR TWO years, a large new stone front house, side windows, in one of the best positions on Murray Hill. It is furnished in rosewood and black walnut in the most elegant style, and with every modern convenience; rent, $650 per month. Address X. Y. Z., *Evening Post* Office.

LARGE STORE IN BROOKLYN TO LET.—The splendid store, No. 155 Atlantic-st., Brooklyn, to let or lease; size of store, 30 feet front by 80 feet deep. The lofts are unsurpassed. A rare opportunity for a large retail dry goods house. F. MARQUAND, No. 43 Wall-st., New-York.

TO LET—A COUNTRY-HOUSE IN GOOD ORder, 12 rooms, good garden, fruit, stable and outbuildings, situated opposite the Catskills; pure mountain air and fine scenery. Can be rented either for the season or year, furnished or unfurnished. Apply at No. 779 Broadway, in the store.

TO LET—FOR BUSINESS PURPOSES, THE extra sized house and lot No. 63 Prince-st., corner of Marion; lot 125 feet deep, with stable on rear. Apply to WM. H. ROSS, No. 704 Broadway.

TO LEASE FOR THREE YEARS FROM May 1, the four lofts of the store corner of Warren-st. and Broadway. Apply, on the premises, to DEVLIN & CO., or to JOHN LLOYD & SONS. No. 15 Nassau-st.

BROAD-ST. PROPERTY TO LEASE—TO lease, the first-class double brick store, Nos. 54 and 56 Broad-st., just below Exchange-place, about 50x100 feet. Apply to HOMER MORGAN, No. 2 Pine-st.

TO LET—A LARGE, WELL-LIGHTED UPPER loft, and an office on first floor, No. 58 Fulton-st.
E. T. & S. RYDER.

TO LET—FIRST LOFT NO. 127 READE-ST. Possession immediately. Inquire at 94 Chambers-st.

HOUSES & ROOMS WANTED.

WANTED TO LEASE—FOR TWO OR THREE years, a first-class furnished house, in a desirable location, by a responsible party, who will take the best care of the property. This affords an excellent opportunity for families about visiting Europe. A fancy rent will not be paid. Address, with particulars of location, rent, &c., S. R. J., Box No. 180 *Times* Office.

WANTED.—A RESPECTABLE PHYSICIAN wishes to get a room suitable for an office in a first-class private house above 34th-st., between 4th and 7th avs. References exchanged. Address PHYSICIAN AND SURGEON, Box No. 178 *Times* Office.

WANTED—A HOUSE BETWEEN 14TH AND 50th-sts., and 4th and 6th-avs., in exchange for some of the best property in Brooklyn.
Apply to M. H. CHAMBERS, No. 1 Centre-st.

WANTED—TO BUY A HOUSE IN BROOKLYN; upper part preferred; price not to exceed $3,500. Address, with full particulars, price, &c., THADDEUS, Box No. 104 *Times* Office.

WANTED TO HIRE—A SMALL NEAT RESIdence near the city; answers must state full particulars. Box No. 2,450 Post-office, New-York.

BOARDING AND LODGING.

A WIDOW LADY AND DAUGHTER OF the highest respectability desire rooms and board in a private family; location above 8th-st. preferred; best of references given and required. Address S., Box No. 2,366 Post-office.

A GENTLEMAN LIVING ALONE UNTIL May 1, and keeping two good servants, offers board to two gentlemen. A large parlor and bedroom, well furnished, may be had. Terms $15 per week each, including fire and gas. References given and required. Address A. B. C. D., Station E.

TWENTY-THIRD-ST., NEAR 5TH-AV. Hotel—Elegantly furnished rooms to let, at No. 82 East 23d-st.; house and location first-class in every particular; reference required; 6 o'clock dinner.

WANTED—GOOD ACCOMMODATIONS, WITH board, for a family of five, between 14th and 34th sts. and 7th and 4th avs. Address, stating full particulars, O. D., Box No. 214 *Times* Office.

A LARGE FRONT ROOM, SECOND STORY, suitable for a gentleman and wife, or two single gentlemen, to let, with first-class board, at No. 98 Madison-av. References exchanged.

WANTED—GOOD ACCOMMODATIONS, WITH board, for the Summer, within convenient distance of the city, by a small family. Address, stating full particulars. Box No. 431 Post-office.

TWO OR THREE SINGLE ROOMS TO let, with board, at No. 22 9th-st., between 5th and 6th avs.

HOTELS.

GETTY HOUSE, YONKERS, N. Y.—Families can be accommadated with board at moderate rates.
W. H. DOTY, Proprietor.

FOREIGN HOTELS.

VENICE.
GRAND HOTEL VICTORIA.

This large and first-rate establishment, greatly improved and enlarged, is situated in the most central position of Venice, and close to the Piazza Sn. Mario, the principal theatres and churches. The Grand Hotel Victoria, containing 180 bedrooms and private apartments, furnished with every modern requisite, has been reopened on the 14th of November, 1865, under the management of Mr. ROBERT ETZENSBERGER, so well known to American tourists from the Schweizerhof at Luzerne, and the Hotel de Rome at Rome. He is at the same time proprietor of the
HOTEL DE MILAN,
at Majolica, (near Cadenabbia,) Lake of Como—a very comfortable, quiet house, beautifully situated and admirably well adapted for persons who intend to spend some time on this charming lake.

FURS.

FURS! FURS!—WE WILL SELL FOR THIRTY days only, our extensive stock at greatly reduced prices: Fine French and meadow mink sets, $10; Siberian mink sets, beautiful, $35; rich mink sable sets, $50; splendid Siberian squirrel, $15; royal ermine, $45; sable extra, $125; ladies' hoods, skating caps, Hudson Bay and prairie wolf, black and grizzly bear, white, red and gray fox robes; gent's fur caps, collars and gloves, very low. WM. E. FLEMING, No. 210 Broadway, corner of Fulton-st.

ATTENTION LADIES.—THE NEW-YORK FUR MANUFACTURING COMPANY, No. 83 Chatham-st., opposite Crook's white marble hotel. Sets $5 and upward. Brook mink collar and muff, $7 50. French mink collar and muff, $8 50. Mink sable, setts $25 to $35r fine rich setts, $50; Siberian squirrel setts, $12; and an endless variety of all other furs equally as low. Altering and repairing to the latest styles. Receipts given to purchasers to insure against moths.
FLEMING, Manager.

LUMBER.

WELLS & BONTECOU,
OLD FIRM—BAKER, WELLS & CO.,
LUMBER DEALERS.
WHOLESALE AND RETAIL.
ESTABLISHED 1839.
YARDS—On West-st., between Houston and King and Houston and Clarkson sts., and Nos. 572 and 574 Washington-st.
STEAM MILL,
WASHINGTON-ST., corner of CLARKSON.
YARD OFFICE, No. 344 WEST-ST.
DOWN-TOWN OFFICE, No. 47 SOUTH-ST.
The particular attention of SHIPPERS and COUNTRY DEALERS is invited to our large first-class and well-assorted STOCK of LUMBER, including SCANTLING, SHINGLES, YELLOW PINE FLOORING, STEP PLANK, &c.; &c.

FURNITURE.

FINE ROSEWOOD PARLOR FURNITURE.

Patent rosewood bedsteads, patent rosewood bureaus, (the handling of a number of keys avoided, one lock controlling four drawers.) Also, rosewood, black walnut, and oak library, dining-room and chamber furniture, at SPRINGMEYER BROS. (late J. H. Belter & Co.,) No. 722 Broadway, (established 1844,) opposite the New-York Hotel. Factory 3d-av., corner of 76th-st.

THE BEST AND CHEAPEST INKS.—"Keys' National Writing Fluid" and "American Union Ink." No sediment; flow freely and do not corrode. Sold by the trade generally. Manufactured by REEVES & CO., successor to J. G. Keys. Removed to No. 303 Washington-st., near Reade.

HORSES AND CARRIAGES.

CARRIAGES—REMOVAL.
C. WITTY
has removed his Carriage Warerooms from No. 450 Broadway to No. 638 Broadway, near Bleecker-st.

He respectfully solicits a continuance of the patronage heretofore so liberally bestowed, and will endeavor at all times to have on hand the largest assortment of carriages, and at lower prices than any establishment in this city.

FOR SALE—AN ELEGANT SHIFTING-TOP Brewster buggy wagon, very light weight, complete in every respect, and has been run only two months. Will be sold cheap. Also, elegant new single harness. Can be seen for three days at LEWIS' stables, No. 1,008 Fulton-av., between Adelphi and Clermont avs., Brooklyn.

WILLSON, WATROUS & CO.
LUMBER
YARD AND OFFICE
1st. AVE. COR. 30 ST.
OFFICE ALSO, 84 WALL STREET.

AMUSEMENTS.

ACADEMY OF MUSIC.
ITALIAN OPERA. SEASON OF 1866.
MAX MARETZEK..........Director.
This establishment does not advertise in the New-York Herald.
THURSDAY—L'AFRICAINE.
OPENING NIGHT OF THE NEW SEASON,
THURSDAY EVENING, Feb. 1, 1866,
will be produced Meyerbeer's last work,
L'AFRICAINE.
L'AFRICAINE.
With its brilliant and most complete cast.
On FRIDAY EVENING, Feb. 2,
CRISPINO E LA COMARE.
On SATURDAY AFTERNOON, Feb. 3,
GRAND MATINEE.
NORMA. NORMA.
Further particulars in future advertisements.

The sale of reserved seats and tickets for any of the above-named performances will commence THIS MORNING, at the regular ticket offices, viz.: the Box Office of the Academy; Beer & Schirmer's, No. 701 Broadway; Pond & Co.'s, No. 543 Broadway; Schubert & Co.'s, No. 820 Broadway; and Root, Anthony & Co.'s, 21 Nassau-st.

LUCY RUSHTON'S
NEW-YORK THEATRE,
NOS. 728 and 730 BROADWAY, (opposite N. Y. Hotel.)
Sole Lessee and Manageress....Miss LUCY RUSHTON
PRONOUNCED SUCCESS.
TUESDAY EVENING, Jan. 30,
will be presented for the second time in this theatre the musical comedy in three acts of
THE BLACK DOMINO,
With new scenery and appointments.
Horace de Massareens..........Mr. J. K. Mortimer
Count Julian..........Mr. C. W. Clarke
THE BLACK DOMINO,
(with the songs of "The Spirit of Good" and "Guide my steps,")..........Miss Lucy Rushton
Jacintha..........Mrs. Maeder
Bridget..........Mrs. Mark Smith
The performance will conclude with, for the second time, an entirely new musical burlesque, entitled
"BETWEEN YOU AND ME AND THE POST,"
founded upon the drama of
ARRAH-NA-POGUE,
with new scenery, by Mr. George Evans, and with mechanical effects.
Arrah Meelish, of the kiss, (with songs,) her second appearance..........Miss Rosa Cooke
Fanny Power, of the affections..........Mrs. Mark Smith
Shaun, of the post (with songs)..........Mr. Harry Pearson
Feeny, of the law..........Mr. W. S. Higgins
McCoul, of the rebels..........Mr. W. A. Mestayer
Officers, soldiers, peasants, &c., by the members of the company and numerous auxiliaries.
The scene is laid and the plot hatched in Ireland.
Leader of the orchestra..........Mr. H. Tissington
Doors open at 7¼; performance to commence at 7¾.
Acting Manager and Treasurer..........Mr. H. H. Davis
Stage Manager..........Mr. J. Schonberg
Box office open from 8 A. M. to 5 P. M. Seats secured six days in advance.
In active preparation, A NEW GRAND ROMANTIC DRAMA.

IRVING HALL.
I. B. POZNANSKI,
The great Violinist, and
JOSEPH POZNANSKI,
The eminent Pianist,
have the honor to announce that they will give their
FIRST GRAND CONCERT
in the United States
On SATURDAY EVENING, Feb. 3d, 1866,
Assisted by the following artists:
MADAME WILLIAMS REVILLE, Soprano,
From the Royal Academy of Music, London,
(Her first appearance in New-York;)
SIGNOR FOSSATI, Basso Cantante,
From La Scala and Rome;
MESSRS. ANSCHUTZ and BUCHEL, Conductors, and
A FULL ORCHESTRA,
Under the direction of
CARL ANSCHUTZ.
ADMISSION ONE DOLLAR.
Reserved seats 50 cents extra. Tickets to be had at Messrs. Beer & Schirmer's, Scharfenberg & Luis, Schubert & Co.'s and Pond & Co.'s music stores—and John M. Burnett, stationer, No. 49 William near Wall-st., and at the door.

The sale of reserved seats will commence on Tuesday morning, Jan. 30th, at Beer & Schirmer's, No. 701 Broadway, and Schubert & Co.'s, No. 820 Broadway.

The Grand Piano used is from the manufactory of Messrs. Chickering & Sons, No. 652 Broadway, N. Y.

AT THE SOMERVILLE ART GALLERY,
No. 845 Broadway, near 14th-st.,
NOW ON EXHIBITION, FREE,
DAY AND EVENING,
An elegant collection of
MODERN EUROPEAN OIL PAINTINGS,
to be sold
AT AUCTION,
BY
MINER & SOMERVILLE,
On THURSDAY AND FRIDAY EVENINGS, Feb. 1 and 2.

MRS. HENRY C. WATSON
WILL GIVE HER SECOND
DRAMATIC AND POETIC RECITATION,
WITH VOCAL ILLUSTRATIONS,
AT DODWORTH'S HALL, No. 806 Broadway,
WEDNESDAY, Jan. 31.
Tickets, 75 cents, to be had at the music-stores.

MR. ROBERT HELLER
TO-NIGHT.—BROOKLYN ATHENAEUM,
and every evening during the week, with his new wonders and Egyptian marvel,
SPHYNX. SPHYNX. SPHYNX.

DRY GOODS

CLOSING OUT SALE
FOR
THIRTY DAYS.
500 ps. VELVET RIBBON, at 50c. per piece, worth $1 00
500 ps. VELVET RIBBON, at 75c. per piece, worth 1 25
500 ps. VELVET RIBBON, at $1 per piece, worth 2 00
200 ps. VELVET RIBBON, at $2 per piece, worth 4 00
FANCY RIBBONS,
SUITABLE FOR SASHES, SCARFS, TIES, &C.
200 ps. RIBBON, at 10 cents per yard, worth 25 cents.
500 ps. RIBBON, at 25 cents per yard, worth 75 cents.
800 ps. RIBBON, at 3 shil'gs per yard, worth 7 shil's.
100 ps. RIBBON, at 50 cents per yard, worth $1 00.
200 ps. RIBBON, at $1 per yard, worth $1 50.
REMNANTS.
VELVETS, SILK,
SATIN and PLUSHES,
selling off at less than
HALF PRICE.
REAL VALENCIENNE LACES,
BLACK THREAD and GUIPURE,
AT
COST PRICE.
FRENCH FLOWERS,
FOR
BONNETS
AND THE
HAIR,
CLOSING OUT, REGARDLESS OF COST.
200 LINEN COLLARS and SLEEVES,
at 50c. per set, worth $1 25.
100 dozen LINEN HEM-STITCHED HANDK'FS,
at 50 cents.
CORSETS REDUCED FROM
$2 50 to $1 50.
DRESS TRIMMINGS,
ORNAMENTS,
BUTTONS,
ALL AT REDUCED PRICES.
J. BLUXOME,
No. 1,127 Broadway, between 25th and 26th sts.

SALISBURY'S
DRY GOODS REFINISHING, PACKING AND LABEL ESTABLISHMENT,
No. 159 Duane-st.

For refolding every description of goods, in whole or part pieces, or dress patterns, altering the size of pieces or style of fold, the better to suit the trade with any particular section of country.

Damaged, spotted, or imperfect goods, silks, crapes, gloves, &c., either by salt water, mildew or otherwise, carefully restored to their original freshness of importation.

Labels, papers and tickets of all kinds always on hand, engraved and printed on our own premises, and for sale in quantities to suit the trade or manufacturers.

Merchants from other cities can have their goods done up to suit their own trade, and shipped direct.

RICH BALL DRESSES
and
LLAMA POINTS,
just received from Paris.
A. T. STEWART & CO.,
Broadway and 10th-st.

A. T. STEWART & CO.
Will open on Monday, Jan. 29,
CHECKED SILKS
AND BLACK SILK GRENADINES,
SPRING STYLES.
Also,
PONSON'S BLACK TAFFETAS, &c.
Broadway and 10th-st.

A. T. STEWART & CO.
Will continue, during this week,
THE SALE OF THEIR
POPULAR STOCKS
OF DRESS GOODS,
preparatory to opening
AN ELEGANT ASSORTMENT
of
SPRING STYLES.

NEW CARPETS, UPHOLSTERY
AND HOUSEKEEPING GOODS
in great variety.
Just opened at retail.
A. T. STEWART & CO.,
Broadway and 10th-st.

AT LEGRAIN'S.
Just received, a full assortment of Light and Dark Colored Moire Antiques,
At $3 50 per yard: worth $5 50.
Astracan Cloth for Skating Jackets,
At $3; reduced from $4 50.
MOURNING GOODS.
Opening, this week, of the best assortment of Black Mourning Goods ever offered in this market. These Goods, arriving rather late for the season, will be sold very low.
LEGRAIN, No. 729 BROADWAY.

LEGRAIN
Respectfully announces to the ladies that he has just received a large and varied assortment of WHITE and COLORED CLOAKS suitable for OPERAS! RECEPTIONS!! BALLS and SOIREES!!! at popular prices.
"Great reduction in Cloth Cloaks and Skating Jackets."
No. 729 BROADWAY,
Corner Waverley-place.

SPECIAL NOTICE.
OUR PRESENT STOCK OF MOURNING GOODS will be offered for the next 30 days at a great reduction, previous to receiving our Spring importations. The stock comprises everything desirable for mourning, at prices which must please the most economical.
Handsome Black Colorado, Empress and Crape Cloths at $8, $9 and $10 per dress.
W. JACKSON, Importer of Mourning Goods,
No. 551 Broadway, between Spring and Prince-sts.

BEADS! BEADS!! BEADS!!!
AND FANCY GOODS.
R. P. BROWN, [illegible]
No. 136 [illegible]

FANCY HOSIERY.
New styles, for walking, riding, skating and masquerade; also ladies' and misses' [illegible] vests and drawers, made from fine Australian wool, of superior finish; white and scarlet cloth gloves, [illegible] gaiters, &c.
J. ELGER, 880 and [illegible] Broadway, [illegible]

AMUSEMENTS.

OLYMPIC THEATRE.
Lessee and Manageress..........Mrs. JOHN WOOD
Stage Manager..........J. H. SELWYN
This establishment does not advertise in the New-York Herald.
Mrs. JOHN WOOD
having returned from a most successful engagement at Philadelphia, will appear for the second time,
THIS (Tuesday) EVENING, Jan. 30,
in her great comedy impersonation of
LADY GAY SPANKER,
in Boucicault's elegant comedy in 5 acts, entitled
LONDON ASSURANCE,
with the favorite and eminent artist,
Mr. E. L. DAVENPORT, as DAZZLE,
supported by a
POWERFUL CAST.
WEDNESDAY EVENING,
LONDON ASSURANCE,
(for the last time.)
THURSDAY, FEB. 1
Mrs. JOHN WOOD
will appear in her celebrated character of
ANNE BRACEGIRDLE.
And for the first time here, the petite drama of
THE TWO FRIENDS,
in which Mr. E. L. DAVENPORT will appear.
In active rehearsal, a new comedy entitled
WHO KILLED COCK ROBIN,
and the interesting drama of
BLACK-EYED SUSAN.
Also, a new Burlesque and a
ROMANTIC SPECTACULAR DRAMA.
Doors open at 7¼ o'clock; curtain rises 7¾.
Seats secured three days in advance.

WOOD'S THEATRE.
Broadway, opposite St. Nicholas Hotel.
Begins at 7¾ o'clock.
THIS EVENING and WEDNESDAY MATINEE.
The great artist,
MR. CHANFRAU,
will, by request of a large circle of personal friends and repeated demands at the box-office, appear in his famed personation of
MOSE.
MOSE.
In A GLANCE AT NEW-YORK IN 1848,
produced under the direction of the author, Mr. Baker, Stage Manager of this theatre. Previous to which will be presented the MODEL OF A WIFE.
Mons. BONNEFOE..........Mr. CHANFRAU
To conclude with the IRISH TIGER.
PADDY RYAN, (with song and dance,)
G. C. DAVENPORT.
Admission 50 cents. Doors open at 7 o'clock.
Box-office open from 8 to 5 o'clock, and seats should be secured in advance.
MATINEE ON WEDNESDAY AFTERNOON,
Commencing at 1½ o'clock, for the accommodation of families.

NEW-YORK CIRCUS.
HIPPOTHEATRON BUILDING, 14th-st.,
opposite the Academy of Music.
L. B. LENT..........MANAGER
This establishment does not advertise in the New-York Herald.
EVERY NIGHT AT 8.
WEDNESDAY AND SATURDAY MATINEES at 2½.

ROBINSON
will ride his latest sensation,
THE ENGLISH STEEPLE CHASE.
LEVI J. NORTH,
will give his special masterpiece, entitled
BACCHUS.
MADAME LOUISE TOURNAIRE,
in Bareback Equestrianism and Menage Acts.
The Oriental Spectacle of the
HALT IN THE DESERT.
The Extravaganza of the
COBBLER AND TAILOR.

NEW BOWERY THEATRE.
Sole Proprietor..........MR. J. W. LINGARD
This establishment does not advertise in the New-York Herald.
TUESDAY AND WEDNESDAY.
Second night of N. B. Clark's, Esq., dramatization of Dr. Robinson's popular story, published in the *Weekly Mercury*, entitled
RAOUL, THE KNIGHT;
Or,
THE MAGICIAN OF GRANADA,
together with the romantic drama of
CAPTAIN MACHEATH;
Or,
THE HEROES OF HOUNSLOW HEATH.
The new comic farce of
MRS. GREEN'S SNUG LITTLE BUSINESS.
THURSDAY EVENING, Annual Benefit of
MR. J. W. LINGARD.

NEW BOWERY THEATRE.
This establishment does not advertise in the New-York Herald.
THURSDAY, Feb. 1, 1866.
Annual benefit to
J. W. LINGARD.
On which occasion the following distinguished artists have kindly volunteered:
THE TWO GREAT TROUPES OF THE AGE,
THE SAN FRANCISCO
AND THE
BRYANTS' MINSTRELS.
DAN BRYANT, ROLLIN HOWARD,
NELSE SEYMOUR, LITTLE MAC,
CHARLEY BACKUS, BILLY BURCH.
The wonderful and inimitable
HANLON BROTHERS.
THOMAS, GEORGE, WILLIAM, ALFRED, EDWARD, FREDERICK.
The Broadway and Bowery favorite,
TONY PASTOR,
Who will appear at the conclusion of the performances at Tony Pastor's Opera House.
THE HERO OF NIAGARA,
HARRY LESLIE,
MR. J. W. THOMPSON, MR. P. McGOWN.
A host of other volunteers.
All the old favorites, including
MR. J. W. LINGARD,
Will appear in an entirely new and varied entertainment.
For particulars, see future bills.

DANCING.

DE GARMO'S DANCING ACADEMY, NO. 59 West 14th-st.
WEDNESDAYS and SATURDAYS—from 2 to 4 for ladies; from 4 to 6 for Misses' and Masters. Evening classes from 8 to 10½ o'clock.
TUESDAY and FRIDAY EVENINGS, at 8 o'clock, for gentlemen.
NEW CLASSES for beginners; also, for advanced pupils and for "the German."
Just received from the *Société Académique des Professeurs de Danse de Paris*, the new and beautiful Quadrille,
LES VARIETES PARISIENNES.

C. H. RIVERS'
DANCING ACADEMY,
NO. 33 SCHERMERHORN-ST., CORNER OF COURT-ST., BROOKLYN.
New classes for beginners are now forming. Send for a circular. Inclose 25 cents for a pamphlet containing the German cotillion and fashionable quadrilles.

A. DODWORTH'S DANCING ACADEMIES,
No. 212 5th-av., New-York,
No. 137 Montague-st., Brooklyn.
Classes now open for reception of pupils, afternoon for children, evening for gentlemen. Send for circular.

J. H. SEARING'S PRIVATE DANCING ACADEMY, No. 292 Fourth-avenue, near 23d-st. A new class; afternoon at 4; evening at 8 o'clock. Classes formed for the German, and private lessons every day.

LECTURES.

ARCTIC REGIONS.
A POPULAR MEETING of the Friends of the "Association for the Advancement of Science and Art," will be held in the great hall of the Cooper Institute, on TUESDAY EVENING, Jan. 30, at 8 o'clock. Dr. HAYES, the eminent Arctic explorer, will deliver a lecture on "Icebergs." Reserved seats, 50 cents: other seats, 25 cents. Tickets can be obtained at the rooms of the Association, and at the door of the great hall.

THIRTEENTH-STREET PRESBYTERIAN Church.—The last lecture in the course will be delivered on TUESDAY EVENING, Jan. 30, at 8 o'clock, by Rev. WM. ALVIN BARTLETT. Subject—*The Undiscovered Arts.* Admission 25 cents.

SHIPPING.

FOR MOBILE.
The new and first-class steamship
PERIT,
1,000 tons burden, Capt. E. A. DELANOY,
is now on the berth receiving freight, at Pier No. 4, N. R., and will positively sail on SATURDAY, Feb. 3, at 3 P. M.
This steamer went to town without delay or lighterage on her last voyage, in ten days from leaving port, and is first-class in every respect.
For freight or passage, apply to
LEWIS L. JONES,
No. 17 Broadway.

FOR WILMINGTON N. C.
The first-class and reliable steamship
STARLIGHT,
PEDRICK, Master,
Will be dispatched as above, on SATURDAY, Feb. 3, at 3 P. M., from Pier No. 14 East River.
For freight or passage apply to
ARTHUR LEARY, No. 73 William-st.

PASSAGE TO AND FROM GREAT BRITAIN and IRELAND by
TAPSCOTT'S
favorite lines of LONDON and LIVERPOOL PACKETS, sailing every week. Parties wishing to send for their friends or remit money to the Old Country can do so on the most favorable terms by applying to
TAPSCOTT, BROTHERS & CO.,
No. 86 South-st.

FOR NEW-ORLEANS DIRECT.—THE New-York Mail Steamship Company's steamship EVENING STAR will leave on SATURDAY, Feb. 3, at 3 P. M., from the company's pier, No. 46 North River. For freight or passage, apply to
JAMES A. RAYNOR, No. 10 Barclay-st.

STEAMSHIP TARIFA WILL DISCHARGE under general order at Cunard Wharf, Jersey City, on TUESDAY, 30th inst.
Goods shipped at Havre for transfer to HECLA have arrived per TARIFA.
E. CUNARD,
No. 4 Bowling-Green.

UNITED STATES PASSPORT OFFICE.—Citizens about to travel abroad may procure passports from A. C. WILLMARTH, U. S. Passport Agent, No. 41 Chambers-st.

ASTROLOGY.

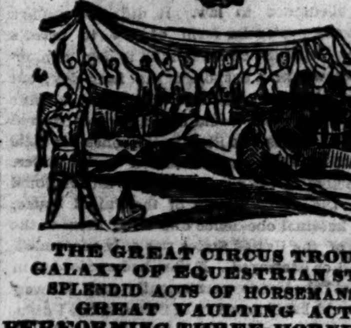
A TEST-MEDIUM.—THE ORIGINAL MADAME BYRON, from Europe, the great medical and business Spiritualist, tells past, present, and the future; has that never-failing secret to cause speedy marriage. No. 310 Fourth-avenue. Ladies, $1.

MME. DECOLAM, BUSINESS AND MEDICAL CLAIRVOYANT, can be consulted from 10 till 8. Gentlemen $1, ladies 50. The past, future and present foretold. No. 910 Broadway, Room No. 22. The doubtful invited.

WILLSON, WATROUS & CO.
LUMBER
YARD AND OFFICE
1st. AVE. COR. 30 ST.
OFFICE ALSO, 84 WALL STREET.

AMUSEMENTS.

BARNUM'S MUSEUM AND CIRCUS.
Broadway, between Spring and Prince sts.
This establishment does not advertise in the New-York Herald.
LAST WEEK BUT ONE OF THE CIRCUS.
CIRCUS AND DRAMA
TWICE EACH DAY.
AFTERNOON, at 3. EVENING, at 7½.



THE GREAT CIRCUS TROUPE,
GALAXY OF EQUESTRIAN STARS;
SPLENDID ACTS OF HORSEMANSHIP.
GREAT VAULTING ACTS.
PERFORMING THREE-HORNED BULL
IN EXTRAORDINARY FEATS IN THE ARENA.
Previous to Circus, the romantic Scottish Drama of the
ELSHIE;
Or,
THE WARLOCK OF THE GLEN.
STARTLING INCIDENTS, GRAND EFFECTS, EXCITING TABLEAUX.
W. B. HARRISON..........Extemporaneous Singer.
GREAT LIVING CURIOSITIES.
THREE IMMENSE GIANTS, THREE DWARFS, TWO CIRCASSIAN GIRLS, LIVING SKELETONS, MAMMOTH FAT WOMAN, GLASS-BLOWERS, ALBINO BOY, COSMORAMAS, LEARNED SEAL, HAPPY FAMILY, GRAND AQUARIA, 100,000 CURIOSITIES.
Admission 30 cts.; Children, under ten, 15 cts.

BROADWAY THEATRE—FOURTH WEEK.
GEORGE WOOD..........Manager
Performances begin at 7¾, and close at 10½ P. M.
EVERY NIGHT AND SATURDAY AFTERNOON.
THE GREAT COMEDIAN, J. E. OWENS,
in the
BRILLIANT NEW COMEDY,
entitled
"UNCLE SOLON SHINGLE."
His personation of the quaint old hero of which is
THE ATTRACTION OF THE TOWN.
Avoid the rush at night by securing seats in advance.
FOURTH SOLON SHINGLE MATINEE SATURDAY
These splendid family entertainments of Mr. Owens are conspicuous features of New-York amusements, and attract brilliant throngs. They begin at 11½ and close at 3¼, allowing ample time for suburban visitors to reach the 4 o'clock trains.
THE LIVE INDIAN.
The celebrated Extravaganza of that title in preparation.
Admission 50 cents—Secure seats.

BRYANT'S—MECHANICS' HALL,
No. 472 Broadway, above Grand-st.
BRYANT'S MINSTRELS.
The popular troupe in the following favorite scenes:
THAT'S MY SISTER. Mlle. Pay-ripper, a sensation prima donna, Rollin Howard; Count Houghlihan, an Emerald buffer, Dan Bryant.
ICI ON PARLE FRANCAIS.
JOCKO, a mischievous monkey..........LITTLE MAC
USED UP; OR, THE HOP OF FASHION.
SIM DIPSEY, the doorkeeper. ...MR. DAN BRYANT
Messrs. Reed, Emmett, Henry, Cox, Grier, Fowler, Howard, Raynor, Hogan, Prendergast, Morrison, Garatagui, Mullen, Boniface, Ryan, Savori, Little Mac, Seymour and Neil Bryant in the masquerade scene.

444 AMERICAN THEATRE.
BROADWAY.
Manager and Proprietor..........R. W. BUTLER
This establishment does not advertise in the New-York Herald.
NEW STARS THIS WEEK.
BRILLIANT AND UNEQUALED ATTRACTION.
The great Comic, Trick and Fairy Pantomime, entitled,
THE MAGIC HORN;
or, HARLEQUIN AND DAME KIDDLEWINKS.
Produced in style of magnificence, New Music, Tricks, Transformations, Tableaux, &c.
The beautiful Ballet Divertisement, entitled,
GEZELLE.
First week of the engagement of the favorite Danseuse,
MISS MARY PARRINGTON,
together with the
FAMOUS TROUPE,
IN A GLORIOUS BILL OF NOVELTIES,
EVERY EVENING.
Doors open at 6—to commence at 7½ o'clock.
MATINEE ON SATURDAY AFTERNOON.

WOOD'S THEATRE, EXTRA.
MATINEE
MATINEE
for the accommodation of families at a distance.
WEDNESDAY, JAN. 31.
Doors open at 12¾. Performance commences at 1½, and concludes at 3¼ o'clock, affording ample time for patrons to reach the afternoon suburban trains.
Mr. CHANFRAU in his inimitable personations.
AN ADMIRABLE FAMILY PERFORMANCE.

WINTER GARDEN.
Reserved seats can be had for any evening at No. 669 Broadway, under the Lafarge House. Also tickets for all first-class balls.

A CARD.—ANY STOCKHOLDER OF THE ACADemy of Music wishing to sell his privilege for two seats for the whole or part of the coming opera season, will find a purchaser by addressing MUSIC, Station A.

INSTRUCTION.

MR. GEO. C. ANTHON'S
CLASSICAL, FRENCH AND ENGLISH SCHOOL,
with primary department and gymnasium.
No. 212 5th-av., corner of 26th-st.
Open from 9¼ A. M. to 2½ o'clock P. M.

THE RUTGERS FEMALE INSTITUTE,
NOS. 487, 489, 491 FIFTH-AVENUE, NEW-YORK,
will reopen WEDNESDAY, Sept. 20.
H. M. PIERCE, President

BALLSTON SPA ACADEMY,
SARATOGA COUNTY, N. Y.
A first-class commercial and classical family boarding school for lads and young gentlemen.
Next term begins Monday, Feb. 5.
Terms $60 per quarter.
Pupils taken into the family of the Principal.
REV. JAMES GILMOUR, A. M.

BOARDING SCHOOL FOR BOYS.
YONKERS MILITARY INSTITUTE,
YONKERS, N. Y.
W. H. ARTHUR & CO., No. 39 Nassau-st., New-York, or
BENJAMIN MASON, Yonkers.

UNIVERSITY GRAMMAR SCHOOL,
Opposite Washington-square.
Prepares for COLLEGE, BUSINESS and WEST POINT.

MR. VAN NORMAN'S
English and French Boarding and Day School for young ladies, No. 5 West 38th-st., two doors from 5th-av., Murray Hill, New-York.

J. H. TYNG'S SCHOOL,
FOR THE THOROUGH INSTRUCTION OF A FEW BOYS, NO. 907 BROADWAY.

THE PENNSYLVANIA MILITARY ACADEMY will resume its duties, 4 P. M., Jan. 11, 1866, at Chester, Delaware County, Penn. This academy affords the most thorough classical, scientific, mathematical and military instruction. The accommodations are ample; the discipline efficient. Young men desiring to enter the academy can obtain circulars by applying to Col. THEODORE HYATT, President P. M. A., Chester, Delaware County, Penn.

SPECIAL NOTICE TO YOUNG MEN.—GOLDSMITH'S penmanship, book-keeping, &c., No. 756 Broadway. The time for the reception of pupils at half prices for the ensuing term, expires Wednesday, 31st. Circulars, with full particulars, to be had at the Institute.

BARLOW'S COMMERCIAL AND ART ACADEMY, No. 1149 Broadway. Evening Instruction in Plain and Ornamental Penmanship, Bookkeeping, Drawing and Painting. Hours of attendance, 7 to 9. All kinds of Ornamental Penmanship executed to order.

ELEGANT WRITING.—MR. DOLBEAR, NO. 809 Broadway, guarantees by his system of hand training to remove stiffness, cramping or trembling, and give to any lady or gentleman an easy, elegant, rapid, business style.

IRVING INSTITUTE—TARRYTOWN, N. Y.—A boarding school for boys. The fifty-sixth semi-annual session will commence WEDNESDAY, Nov. 1. For circulars apply to the principal.
D. S. ROWE, A. M.

MOUNT WASHINGTON COLLEGIATE INSTITUTE, No. 126 West 4th-st., corner of Macdougal, on Washington Square, (Classical, Mathematical, Foreign Languages, Commercial and Primary,) GEO. W. CLARKE, A. M., Rector.

AMENIA FEMALE SEMINARY, AMENIA, N. Y., Rev. S. P. YORK, A. M., Principal, affords a HOME for students, with superior educational advantages. Session of twenty weeks begins Feb. 8.

ELLSWORTH'S MODEL BUSINESS COLLEGE, NO. 809 BROADWAY.—Every facility for the most thorough instruction in Penmanship, Accounts and Business Calculations.
ELLSWORTH & GRAY, Proprietors.

TOWNSEND'S COMMERCIAL ACADEMY, No. 260 Bowery.—Private instruction day and evening in commercial and English branches. Thorough business education imparted.

A GERMAN LADY, WHO GIVES INSTRUCTION in the German language, wishes a few more pupils; beginners taken. Address Miss T. H., No. 809 Broadway. Room No. 19.

MILITARY BOARDING SCHOOL—AT White Plains, N. Y., one hour's ride from the city by Harlem Railroad.
O. R. WILLIS, A. M., Principal.

A HOME FOR SIX BOYS, WITH SPECIAL care and instruction. Rev. Jas. Tufts, Monson, Mass.

TEACHERS.

AS VISITING GOVERNESS.—A LADY wishes a situation to teach English, French and German; charges moderate; references given. Address S. E. H., Station G.

DENTISTRY.

COLTON DENTAL ASSOCIATION.—"TO Dr. COLTON is due the credit of reviving the use of this important agent (Nitrous Oxide) in the practice of dentistry."—*Letter from Dr. Carnochan.* That we administer the gas in the most safe and efficient manner, 9,000 patients and the Medical profession of New-York will testify. Offices No. 19 and 30 Cooper Institute.

105.—ALL PERSONS WISHING THE services of a humane, careful and skillful dentist should call on Dr. J. A. KELLEY, No. 103 East 10th-st., between Broadway and University-place. Dr. Kelley is particularly successful with very nervous persons, and also children.

DRS. GRIFFIN, NO. 258 GRAND-ST., opposite Lord & Taylor's, New-York, are inserting FULL or PARTIAL SETS of their IMPROVED ARTIFICIAL TEETH, with or without extracting the roots. Full sets on gold or platina, $25; silver or rubber, $10; partial sets gold, per tooth, $2; silver or rubber, $1.

"DIDN'T KNOW MY TOOTH WAS OUT," said one. "A pleasing and delightful process," said another. See original at Dr. VAN VLECK'S, No. 175 6th-av. Fresh gas daily. Beautiful teeth $1 each.

AMUSEMENTS.

NIBLO'S GARDEN.
Lessee and Manager..........WM. WHEATLEY
This establishment does not advertise in the New-York Herald.
Begins at 7¾; concludes at 10¾.
THIRD AND LAST WEEK BUT TWO OF THE GREAT AMERICAN TRAGEDIENNE,
MISS BATEMAN,
whose wonderful impersonation of the original character of LEAH,
has attracted, each evening,
OVERFLOWING HOUSES.
Mr. Wheatley feels great pleasure in having had the opportunity of re-introducing to her warm friends and admirers, the public of New-York, this most gifted and esteemed young lady, whose talents have for the last three years justly gained for her abroad the assured position of the
FIRST TRAGIC ACTRESS OF THE TIME,
and who returns in the very zenith of her fame and popularity in the principal cities of Great Britain and Ireland.
Her triumphant European success has been reechoed by the unanimous voice of her friends and countrymen in this city, and the overwhelming multitudes who nightly throng Niblo's Garden, attest the delight with which this artist has been welcomed home.
TUESDAY EVENING, Jan. 30, 1866,
and EVERY EVENING DURING THE WEEK, will be presented Mosenthal's beautiful play of
LEAH,
THE JEWISH MAIDEN,
in which Miss BATEMAN will sustain her original character of LEAH, and the following powerful cast, embracing the names of Mr. J. C. Cowper, J. G. Burnett, J. B. Studley, (his second appearance at this theatre,) D. E. Ralton, Geo. Becks, E. B. Holmes, W. H. Danvers, B. Barry, Neil, Rendie, &c.; Mrs. A. Perry, Farren, A. Chapman, Everett, Burke, Lulu, &c., &c.
The play produced with
NEW AND BEAUTIFUL SCENERY,
ORIGINAL MUSIC,
NEW AND CHARACTERISTIC COSTUMES
AND APPOINTMENTS.
Admission, 75 cents; Reserved Seats, $1; Orchestra Chairs, $1 50; Seats in Dress Circle, private boxes, $1 50; Family Circle, (entrance on Crosby-st.,) 50 cents.
SEATS SECURED SIX DAYS IN ADVANCE.

WINTER GARDEN.
This establishment does not advertise in the New-York Herald.
Mr. Stuart has to announce that
THIS TUESDAY, Jan. 30,
will be
THE FAREWELL NIGHT
THE FAREWELL NIGHT
THE FAREWELL NIGHT
of
BOOTH'S HAMLET,
BOOTH'S HAMLET,
which will be withdrawn, in the fullness of its triumph, to make way for
RICHELIEU.
SPECIAL ANNOUNCEMENT.
TO-MORROW AFTERNOON, (Wednesday, Jan. 31,)
THIRD OF THE SERIES OF
GRAND BOOTH MATINEES.
Doors open at 12½; commencing at 1 o'clock; on which occasion
Mr. EDWIN BOOTH
will appear as
RUY BLAS.
To be preceded by the petite comedy entitled
FAINT HEART NEVER WON FAIR LADY.
Wednesday evening, Jan. 31, the
THEATRE WILL BE CLOSED
for the rehearsal of
RICHELIEU,
which will be produced on
THURSDAY, Feb. 1.
Seats secured six days in advance.

WALLACK'S.
Proprietor and Manager..........Mr. LESTER WALLACK
This establishment does not advertise in the New-York Herald.
OPEN AT 7½. BEGIN AT 8.
TUESDAY.
(15th time,) the great five-act drama, by Tom Taylor, Esq., founded on Miss Braddon's celebrated novel, entitled
HENRY DUNBAR;
Or, THE OUTCAST.
Characters by Messrs. J. W. Wallack, Charles Fisher, Young, George Holland, Norton, B. T. Ringgold, G. Browne, Williamson, Graham, Pope, Ward, Misses Mary Gannon, Madeline Henriques and Ione Burke.
WEDNESDAY, Boucicault's charming comedy,
THE IRISH HEIRESS,
(In which Mr. JOHN GILBERT will make his first appearance since his severe illness,)
will be acted for the
FIRST TIME THIS SEASON.
THURSDAY (3d time)—THE RIVALS.
FRIDAY 16th night of HENRY DUNBAR.
SATURDAY (2d time)—THE IRISH HEIRESS.
In preparation, with appropriate scenery and appointments, and a very powerful cast, Rev. James White's fine play,
THE KING OF THE COMMONS.
Other STANDARD COMEDIES and various ATTRACTIVE NOVELTIES are in preparation.

WALLACK'S THEATRE.
WEDNESDAY, Jan. 31.
Mr. JAMES M. WEHLI'S FAREWELL MATINEE.
CARD.
Mr. WEHLI begs to announce that in response to the numerous demands from his friends, he will give one more Matinee, being POSITIVELY HIS LAST APPEARANCE THIS SEASON.
Mr. WEHLI has the pleasure to announce that the distinguished Pianist and Composer, Mr. RICHARD HOFFMAN, has kindly consented to assist at this his Farewell Matinee. They will perform the celebrated Fantasie, from "Norma," arranged for two Pianos, by THALBERG.
Mdlle. AYOSTA
will make her first appearance on this occasion.
Mr. RICHARD HOFFMAN,
Mr. S. C. CAMPBELL,
Mr. JAMES M. WEHLI.
Director..........Mr. Wm. G. Dietrich
Doors open at 12 M. Concert to commence at 1 P. M.
Prices of admission: Parquet, $1; Dress Circle, $1.
Reserved Seats in Orchestra Chairs, $1 50, which can only be obtained at the Theatre.
Ticket offices at Scharfenberg & Luis', No. 758 Broadway; Beer & Schirmer's, No. 701 Broadway, and W. A. Pond & Co.'s, No. 547 Broadway.
The Pianos used by Mr. Wehli at all his Concerts are the NEW SCALE CONCERT GRANDS, made by CHICKERING & SONS, No. 652 Broadway, New-York, and No. 246 Washington-st., Boston.
These Pianos were awarded the First Prize—A GOLD MEDAL—at the exhibition of 1865.

FOX'S OLD BOWERY THEATRE.
Lessee, Director and Manager..........G. L. Fox.
This establishment does not advertise in the New-York Herald.
MISS FANNY HERRING will personate four different characters in the
CASTLE OF TORMINAI;
OR, THE PHANTOMS.
W. H. Whalley, Lewis Mestayer, Miss R. Denvil.
FOREST OF BONDY;
OR, THE DOG OF MONTARGIS.
Miss Fanny Herring, G. L. Fox, W. Marden, H. D. Guion.
Concluding with a Laughable Farce.
FRIDAY, BENEFIT OF MR. LEWIS MESTAYER

GEORGE CHRISTY'S FIFTH-AVENUE OPERA HOUSE, adjoining Fifth-avenue Hotel.—Another NEW AND BRILLIANT PROGRAMME. Frank Leslie, Charles Melville, N. W. Gould, in New Ballads. The great COMIC ARTIST, GEORGE CHRISTY, in his best characters. Double-Bedded Room, &c. Budworth, Donaldson, Abbott and Hoagkin in new Acts. Box Office open all day. Matinee every Saturday.

DRAMATIC AND POETICAL READINGS,
BY
Prof. RALPH G. HIBBARD.
This young and remarkable elocutionist, who has won such triumphant success in the Eastern States, will make his first public appearance in New-York, at Dodworth's Hall, No. 806 Broadway, on TUESDAY EVENINGS, Jan. 30 and Feb. 6. Doors open at 7; readings at 7¾.
Tickets for sale at the music stores of Horace Waters, No. 481 Broadway, and J. Schuberth & Co., No. 820 Broadway; at the "Opera," corner 4th-av. and 14th-st., and at the doors on the evenings.
Single tickets 50 cents.
The programme will consist of selections from first part King Henry IV., "The Pickwick Papers," Tennyson and other poets; "Poe's Bells," in which Prof. H. is unapproachable; "In the Maelstrom," by Geo. Lansing Taylor; a vivid and most thrilling description of a perilous descent into the Mammoth Cave at Kentucky, &c., &c.

A SEVENTH REGIMENT RECEPTION Ticket for sale. Address, stating price, A. C. SNEDIKER, Station D, Bible House.

MUSICAL.

THE WEBER PIANO-FORTE
is called the best instrument made by all the leading musicians of this city and elsewhere. It is pronounced by the National Piano-forte Association, after's trial in their rooms with the first manufacturers of this country, eminently the *best piano in America*, and used by the Conservatory of Music and other high music schools, altogether because of their immense power, equality, sweetness and brilliancy of tone, elastic touch and great durability. Warerooms No. 429 Broome-st., near Broadway.

THE MASON & HAMLIN CABINET ORGANS.—FIFTY-TWO GOLD or SILVER MEDALS or OTHER HIGHEST PREMIUMS have been awarded M. & H. within a few years, and SEVENTEEN within the last four weeks, for THE BEST INSTRUMENTS OF THIS GENERAL CLASS.

Printed testimony is presented in their circulars from more than two hundred and fifty of the most eminent organists and musicians in the country that THE MASON & HAMLIN CABINET ORGANS ARE UNEQUALED. Prices, $110 to $600. Warerooms No. 596 Broadway, New-York.

HAZELTON BROTHERS.
OVERSTRUNG GRAND AND SQUARE PIANO-FORTE MANUFACTURERS,
No. 99 Prince-st., a few doors west of Broadway, N. Y.
These pianos have always received the first premium wherever they have been exhibited. A written guarantee for five years accompany each piano.

INSTRUCTION ON THE PIANO-FORTE and in singing, by an experienced teacher and composer, from one of the first conservatoires of music in Europe; a systematic and thorough course of instruction, and consequent rapid advancement may be depended upon. Terms, $20 per quarter. To pupils wishing to study the French language in connection with the above branches, liberal arrangements will be offered. Address H. W., Box No. 113 *Times* Office.

THE HORACE WATERS GRAND, SQUARE AND UPRIGHT PIANOS, MELODEONS AND CABINET ORGANS.—Wholesale and retail. To let, and rent allowed if purchased. Monthly payments received for the same. Second-hand pianos at bargains, from $60 to $225. Factory and Warerooms, No. 481 Broadway. Cash paid for second-hand pianos. Pianos tuned. Sheet Music, a little soiled, at 1½ cents per page. Brooklyn Rooms, No. 353 Fulton-st., over Dime Savings Bank.

UNITED PIANO-FORTE MAKERS,
No. 84 Walker-st., New-York.
Our company being composed entirely of superior workmen, we are enabled to produce a more perfect Piano-forte than any other house.
Every instrument guaranteed for five years.

A GREAT BARGAIN.—TWO SUPERB 7-OCtave rosewood pianos for sale; are new and elegant; best city makers; rich tone; full warrantee; must be seen to be described and appreciated; factory price $550; will be sold for $325 each. Apply at Batterson's Express Office, No. 690 6th-av., near 40th-st.

PIANO-FORTES AT LARGELY REDUCED PRICES.—For tone, elegance of finish and durability, they are unsurpassed. Three second-hand pianos at bargains.
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WASHINGTON NEWS.

Continued from First Page.

and representation as reported from the Select Committee on Reconstruction.

Mr. RAYMOND commenced a speech upon the subject, but had not proceeded far before he yielded the floor, at the request of Mr. FARNSWORTH, who stated that Maj.-Gen. SHERMAN was in the hall, and in order that gentlemen might have an opportunity of greeting him, he moved that the House take a recess of five minutes. The motion was unanimously agree to.

The Speaker immediately left the chair, and joining Gen. SHERMAN, conducted him to the stand, amid general applause, both on the floor and in the galleries.

The Speaker said:

GENTLEMEN OF THE HOUSE OF REPRESENTATIVES: I have the honor of introducing to you this day by your unanimous order, Maj.-Gen. SHERMAN, so well known to you and to the whole civilized world as one of our most gallant and heroic defenders in the contest for the Union which has so happily closed. Of the brilliancy of his achievements for our beloved country, imperilled, but, thank God, preserved, I need not speak to you, as I know they will live forever in the gratitude of every heart.

Mr. WASHBURNE, of Illinois, proposed three cheers for Maj.-Gen. SHERMAN. They were enthusiastically given amid the waving of hats and handkerchiefs in the galleries.

Gen. SHERMAN acknowledged the compliment by saying: Gentlemen of the House of Representatives, I am more accustomed to cheering, such as has been given by you, than to pitching my voice to reach all parts of this room, which I never entered before save in those galleries. I can simply say I thank you from my heart for this reception you have given me. I hope I may continue to deserve the good wishes you express, and I shall endeavor to do all I can to that end.

The Speaker then introduced to Gen. SHERMAN the members who thronged around him. The five minutes' recess having expired, the House resumed its business.

SPEECH OF MR. RAYMOND ON THE AMENDMENT.

Mr. RAYMOND said the original resolution before the House came from the Joint Committee appointed to inquire into the political condition of the States lately in rebellion, in order to determine whether those States were or were not entitled to representation in Congress. The House could judge how much information the resolution embraced on that subject, and what connection it had with the object for which the committee was appointed. The committee had reported without explanation or reasons a naked proposition to amend the constitution. He was afraid that he should fall under the censure expressed the other day by the gentleman from Ohio, (Mr. BINGHAM,) upon those who were unwilling to tamper with the constitution of the United States. He acknowledged freely that he distrusted all propositions for its amendment. The history of the country had proved that the constitution was the most wonderful instrument ever framed by the wisdom of man for the government of a great nation. It was fully adequate to all emergencies of peace or war. A triumphant carrying out of the war afforded the highest possible testimony of its adequacy to all contingencies. In the distribution of powers between the general government and the several States, that document proved that it was made not for a day but for all time. Still he recognized the justice and propriety of amending it to meet changed circumstances and an altered condition of facts. The question of slavery, for instance, had undergone such a total change as to make an amendment of the constitution wise and proper. The evil proposed to be remedied by the pending amendment was also one that probably might well demand attention. The slaves, on which the Southern States had been entitled to a three-fifths representation, were 2,600,000. That was an inequality which demanded a remedy, if one could be found not worse than the evil itself. He thought there were very serious objections to the proposed amendment. One was, that it changed the basis of representation from population to something else. It was a fundamental principle of free governments that the inhabitants, all who are subjects of law, should be represented in the enactment and execution of the law. Another objectionable feature was that noticed by the gentleman from Pennsylvania, (Mr. BROOMALL,) in regard to the meaning of the words "race" and "color." Another was that it disfranchised a whole race, if a portion of that race was disfranchised by a State. That was not a wise proposition. It held out no encouragement for enfranchising any portion of the colored race. He could not help feeling that its enactment would be disastrous to the relations between the Union and the Southern States, and to the welfare of those States. The gentleman from Ohio, (Mr. BINGHAM,) a member of the committee, had said the other day that this was the first of a series of amendments and propositions which that committee would submit for the action of the House. That he regarded them all as essential to the safety of the country, and that he trembled when he thought that the whole series of propositions might not be adopted.

Mr. BINGHAM—The remark I made was that I would tremble for my country if I thought that this proposition was all that the House would pass and send out to the country.

Mr. RAYMOND accepted the correction. This then was the first of a series of propositions to amend the constitution. The House was entitled to know the whole programme before acting on any one feature of it. They should know particularly whether the powers of the general government were to be so enlarged as to destroy the rights which these States now actually hold under the constitution. He could not help believing that this proposition was part of a scheme for reconstructing the government of the United States on the basis frequently announced here, that the rebellious had ceased to have any of the rights or powers of States; that they no longer existed as States of and in the Union, but only as so much unorganized, waste, ungoverned territory, and that the people thereof were simply vanquished enemies, at the sovereign will and discretion of the conqueror. That was the tone of much of the debate here. The gentleman from Ohio (Mr. SHELLABARGER) had taken that ground, holding that the United States must and ought to assume and exercise local powers in the Southern States and control the readmission of such States. The gentleman from Connecticut (Mr. DEMING) had declared that the people of the lately rebellious States were now vanquished enemies whose lives, rights and property were at our sovereign disposal, and he had taken some credit because this government had not enforced the "strictissimum jus" which such a condition gave it. His (Mr. RAYMOND'S) position was the exact opposite of that. He denied in toto the fact of any such subjugation. He did not believe, on the contrary he held, that the Southern States had never ceased to be States of the Union, that they were to-day States of the Union, entitled to all the rights conferred upon them by the constitution, and that the general government had no more power over them, not granted by the constitution, than it had over the States of New-England or of the West.

Mr. SHELLABERGER asked why, if that were so, he (Mr. RAYMOND) had stated in debate some days ago that he thought the general government had full power and perfect right to require certain conditions in the nature of guarantee for the future.

Mr. RAYMOND did not consider that question in the line of his argument, but had no objection to answer it. He considered that the general government had a right to demand guarantees from the rebels in the nature of a surrender. They did surrender not only their arms and munitions of war, but the principles on which the rebellion rested, and they were, therefore, entitled, with certain limitations, to the rights given them by the constitution. So the government was restrained by the constitution from doing anything toward those States which it might not properly and rightly do toward others. The gentleman (SHELLABARGER) had taken the ground that habitual obedience to law was essential to the continued existence of a State in the view of public law, and had quoted Wheaton in support of it, assuming, however, that habitual obedience must be uninterrupted. This last assumption was at variance with what was laid down by Wheaton, who said that whatever may be the internal constitution or form of government, even though the State be distracted with anarchy, it still subsists a State in the contemplation of law until its sovereignty is completely extinguished by the final dissolution of the social tie. The mere interruption of obedience did not extinguish a State. There were examples of this all over the world, where habitual obedience to law was suspended, sometimes by anarchy, sometimes by usurpation, sometimes by civil war. It was so in the great French revolution. Some English publicists, BURKE among them, had contended that the social tie was dissolved, and that France had ceased to be a state; but it was never so regarded by England or the European coalition. The Mexican Empire to-day was another illustration. There there was usurpation. There habitual obedience to law had been suspended, and he who was regarded as its rightful owner was a fugitive among the mountains; but when JUAREZ should come back and take possession of the government of Mexico, would it be contended that the State had ceased to exist? The point in regard to the continued existence of the States of the Union was the same. Suppose that in a war with England she would take possession of the State of Massachusetts, and plant her armies all around its borders; and suppose that occupation were prolonged for one, two or three years; would Massachusetts cease to be a State of the Union? Would she not, whenever the usurping power was expelled, stand in her old place as one of the States?

Mr. SHELLABARGER explained that his position was, that when States ceased for the time being to be States of the Union, they could not, under the system, revive to the governing status without the leave of the general government.

Mr. RAYMOND—The Southern States did not cease to be States in the scope of international law. There never had been a time that they had not government and law and obedience to law. It did not require obedience to any particular form of law to make a State a State. It might be a republic to-day, a monarchy to-morrow, and a despotism the next day; but still it continued to be a State. Was there a time when England or France would not have recognized one of the rebel States as a State in the sense of public law? Not at all. They never ceased to be States. They were States in the sense of public international law, and in the contemplation of the United States, because the habitual obedience due from them to the government of the United States was only suspended, not abrogated or destroyed. If they had succeeded in refusing that obedience permanently and forever, then they would have ceased to be States in the Union, not otherwise. During the war of 1812 the British took possession of the territory of Maine, including the town and port of Castine, and held it a year so completely and absolutely that the people were held by the courts to have been absolved from obedience to the government. But had Congress been called on to act when the usurpation was withdrawn? No. The State renewed its functions and went on just as if the usurpation had never existed. That was precisely the position of the rebel States. In the Winter of 1860 and Spring of 1861 a conspiracy against the government of the United States existed in this city—in this House, aided by agents and co-conspirators in other sections of the country. It was the duty of the government to take precautions against the projected usurpation. The distinguished chieftain then at the head of the army had recommended the stationing of troops in the Southern States to prevent the success of such an attempt at usupation. The government failed to perform its duty. President of the United States had a theory which prevented him, and even the Congress of that day would have refused to give him the power to do it effectually. Through the default of the government therefore the usurpation acquired force. Who did not believe that if there had been a reasonable force stationed in North Carolina, that State would never have fallen into the hands of traitors and usurpers? The same was true of almost all the other States. If the government had performed its solemn obligations to guarantee to each State a republican form of government, the rebellion would have been prevented. If a usurpation does not necessarily, of itself, take a State out of the Union until it proves a success, when does that take place? Unless it holds power permanently it is not a success, and does not achieve the object of taking the State out of the Union. The people of the South had no choice in the matter. If they refused obedience to the usurping power, they were punished for their refusal. If they hesitated, their goods were confiscated. If the usurpers had been expelled in six months, in one year or in two years, would anybody have contended that the States were out of the Union? And would any one now point out the precise line in point of time when a State gets out of the Union by the usurpation of its powers? All through the war delegates and Representatives from States that were in rebel hands—Louisiana, Tennessee, Kentucky—were admitted to this House. The gentleman from Pennsylvania (BROOMALL) had been factious in alluding to the fact that he (RAYMOND) curiosity coincided in this matter with the gentleman from New-Jersey. (RODGERS.) He (RAYMOND) had learned long ago that it was much better to be right with a political opponent than wrong with a political adherent, and he had no hesitation in saying that he would far rather be right with the gentleman from New-Jersey than be wrong even in such distinguished company as that of the gentleman from Pennsylvania. He knew nothing but right and wrong in this question, and should act on his own judgment, endeavoring to be right on every point. The gentleman from Pennsylvania would find that this was no new position for him, for he had expressed himself to the same effect in a speech at Wilmington, Del., in the Fall of 1863. If the States had gone out of the Union, they must have gone out at a particular time and in consequence of some specific act, and he asked for a definition of the time and act. It was easy to tell when each State became a member of the Union, and it should be no less easy to tell when it ceased to be one, if it ever did. When did South Carolina cease to be a member? Was it the day she adopted the ordinance of secession? Did the act of secession make her cease to be a member? Would any gentleman maintain that theory? He did not understand the gentleman from Ohio to maintain that position.

Mr. SHELLABARGER—I did not maintain that position.

Mr. RAYMOND—If the passage of the ordinance of secession did not effect the severance of the Rebel States, what did? Was it the fact that they made war? That fact was nothing in itself; that was a game which two could play at; and unless they made successful war, the fact of making war had no relevancy at all and could make no change in their constitutional relations. Was it the duration of the war that accomplished that result? If so, what was the length of time essential to its accomplishment? Was it the mode of making war? The fact alluded to by the gentleman from Pennsylvania, (Mr. BROOMALL,) of their converting the bones of our martyred heroes into ornaments? Of course, no one pretended that. Then it was neither the fact of making war, nor the duration of the war, nor the method of carrying it out which effected the severance of the rebel States. What was there left but the result of the war which could accomplish it? If that war had been successful then only would the purpose, separation from the Union, have been accomplished.

Mr. RAYMOND combated the idea that the decision of the Supreme Court in the prize cases showed that the rebel States were out of the Union, and quoted from Judge GREER's decision and from Mr. RICHARD H. DANA's pamphlet on it, to sustain his position. It had been claimed that the rebel States had forfeited their rights, and had therefore ceased to have any rights. That was a novel doctrine to him. He did not know how States could forfeit their rights. They certainly could not do it outside of the constitution and there was no provision in the constitution under which they could do it. They had not done it by the law of nations. We had not waged a war of conquest upon them. We had acquired by our victories over them nothing but what we had before we had put down the rebellion, crushed the usurpation, cleared the rebel States of all the authority that opposed the execution of the laws of the United States, and when that was done, we were done, and the States remained as before. We certainly had not conquered them in any sense of subjugation. There was no provision found in the constitution for the forfeiting of State rights. There were provisions for punishing individuals, but none for punishing States. The acts of the government in all its departments—executive, legislative and judicial—confirmed that view, and proceeded on that supposition, that they were States of the Union when the rebellion broke out; that they continued to be States of the Union during all the war, and that they are now States of the Union. In this connection, Mr. RAYMOND referred to the proclamations of Mr. LINCOLN; to his declarations, private and public; to his first inaugural; to his diplomatic correspondence through the Secretary of State; to Mr. LINCOLN's message to Congress; to his letters to HORACE GREELY and FERNANDO WOOD, and to the reply made to the French proposals of mediation of the 6th of February, 1863; stating that the Congress of the United States furnished a forum of debate for the alienated parties; that Senators and Representatives from the loyal portion of the people were there already, fully empowered to confer, and that seats were also vacant, inviting Senators and Representatives from the discontented part who might be constitutionally sent there from the States involved in the insurrection. Mr. RAYMOND also referred to the laws of Congress passed in the same idea; to the tariff and revenue laws, to the act for the appointment of representatives, to a resolution defining the object of the war to be to defend and maintain the supremacy of the constitution, and to preserve the Union with all the dignity, equality and rights of the States unimpaired. This resolution, passed in the Summer of 1861, had been voted for by all the Union members of the House, including the Speaker, Mr. KELLEY and Mr. SHELLABARGER. The gentleman from Pennsylvania, (Mr. STEVENS) had not always held the theory that the rebel States were out of the Union; for on the 6th of December, 1863, he introduced a resolution declaring that if any person in the employment of the United States, in either the executive or the legislative branch, should propose to make peace or accept or advise the acceptance of any such proposition, on any other basis than the integrity and entire unity of the United States and their territory, as they existed at the time of the rebellion, they would be guilty of a high crime. He (Mr. RAYMOND) did not propose to be guilty of that high crime. He had heard it said that the rebel States were estopped by their own acts from claiming their rights. But he submitted that the doctrine of estoppage must be mutual; and that as Congress had declared the object of the war to be to preserve the rights of the States unimpaired, Congress was estopped from putting in any other plea to-day.

Mr. RAYMOND also referred to a speech delivered by Chief-Justice CHASE, nearly a year ago, in Dartmouth College, in which he laid down the proposition that the rebel States remained States of the Union; and that the second process of reorganization was that the government should now revert to the hands of the Southern people.

Mr. RAYMOND referred to the conduct of President LINCOLN and President JOHNSON since the close of the war, in issuing amnesty proclamations and taking other means to reinvest the people of the Southern States with their political rights. He did not know that there was any special call for the interposition of Congress on this subject. The duty had been well performed by the Executive. The States were in the full exercise of their functions of self-government. The Federal laws were on their statute books, and were duly executed. Taxes were collected there. Their ports were open, and vessels entering them paid duties as in all the other ports of the country. Those States were to-day States of the Union, and could only be got out of the Union by expulsion, by a positive act of deprivation. All that remained to be done was the admission of their representatives into both Houses of Congress. All that Congress had to decide was on what principle they would admit them.

Mr. STEVENS inquired whether this House could make a law changing the qualifications of members as fixed by the constitution.

Mr. RAYMOND did not think that both Houses could do that, but held that either House might add disqualifications. He argued in favor of admitting loyal representatives from loyal districts, even though the rest of a State was left unrepresented. The House needed intelligent representatives from the Southern States for its own information and guidance. It had abdicated its high functions and committed them to a joint committee of fifteen—to a committee that sits in secret—that does not deign to give the House information on which to base its action; but sends its rescript to the House, and demands a ratification of it before the going down of the sun. Was that a constitutional mode of acting on this great subject? Was it a mode that could satisfy the patriotic conviction of any member? He rejoiced to say that the good sense of the House had revolted at the monstrous outrage of deciding so great a question as this on so small a basis. It demanded debate. It had had that debate, and he was very much disappointed that in this debate members had not taken a more serious view of the matter. He had heard a good deal about the necessity of exacting guarantees from the South; for instance, as to the assumption of the rebel debt and the non-repudiation of the Federal debt. There was nothing practical in this. There was no danger that a dollar of the rebel debt would ever be paid; and as to the Federal debt, the security for its payment was not by any such guarantee, but in the passage of laws imposing taxes. We must come, said he, to look upon the people of the South as of necessity parts of this great republic. Unless we are to confront the necessity for a despotism, we must acknowledge the fact that they are and will remain forever essential parts of the country. I have heard it said that we are to hold them as provincial dependencies. Has the gentleman from Ohio (Mr. SHELLABARGER) seriously thought of what his words imply? Ten millions of people held by a Republican government in dependence forever! There has been no such outrage perpetrated or contemplated for a thousand years in the history of nations. If we deal with them in that form we shall simply justify the course they have taken, and a repetition of that course in the future. I submit whether holding these States as provincial dependencies is the proper way to promote sincere loyalty among them? Something is due to human nature on that point as well as on others. Did Austria promote sincere loyalty by holding Italy or Hungary in subjugation? No, Sir. The disloyalty grew stronger and stronger, till Austria was finally forced to yield to it. So it has been all the world over. The dial of civilization must have gone back two thousand years if we are to accept any such theory as that. Can we not exercise as much clemency as JULIUS CÆSAR exercised in the civil wars of Rome? His first act after he conquered Pompey was to admit all his followers to an amnesty. The first thing he did after conquering a Latin enemy was to admit its people to full citizenship in Rome.

Mr. RAYMOND submitted the following points:

First—That we ought to accept the status of the Southern States as having resumed, under the President's guidance, their functions of self-government in the Union.

Second—That the House should decide on the admission of Representatives by districts, admitting none but loyal men who can take the oath prescribed, holding all others as disqualified; the Senate acting in the same way in regard to the representatives of States.

Third—That we should provide by law for giving to the freedmen of the South all the rights of citizens in courts of law and elsewhere.

Fourth—Exclude from Federal offices the leading actors in the rebellion.

Fifth—Adopt such amendments to the Constitution as may seem wise to Congress and to the States, acting freely and without coercion.

Sixth—Take such measures of precaution as will prevent the overthrow in any State of a republican form of Government.

In conclusion, he said: "I have only to thank the House for the very great indulgence with which it has listened to my remarks. I have spoken from a sincere desire to promote the peace and harmony of the Union and the permanent welfare of the country which we have struggled so hard and so successfully to save. If I have said things just and wise, I beg you not to let them be disparaged by anything unkind or unwise that I may have uttered. I beg you to bear in mind this fact—that we of the North and of the South are at war no longer. The gigantic contest is at an end. The dead of the contending hosts sleep at last beneath the soil of one common country under their common flag. Their hostilities are hushed, and they are the dead of the nation for evermore. The victor may well exult in the victory he has achieved. Let it be our task, as it will be our highest glory, to make the vanquished and their posterity to the latest generation rejoice in the end."

Mr. RAYMOND spoke for a little over two hours, and was listened to with marked attention.

Mr. JULIAN spoke for a few minutes, declaring that he was against adopting a temporizing policy. The rebels of the South hate the negro, not simply as allies of the Yankees, but as the author of their misfortunes. They hate him with a rancor that crops out all over the South. They would not voluntarily give equal political rights to the negro. They declare they would die rather than do so. There should be a Constitutional Amendment, or a law of Congress, guaranteeing the ballot to the negroes of the South. Let us not, he said, make enemies of people among whom there were no traitors, and who would be found in the future as in the past, our most effective allies.

Mr. JOHNSON, of Pennsylvania, asked and was granted leave to print his remarks.

Mr. GRISWOLD wished the subject to be recommitted, without instructions, in order that the committee might report, in view of the discussion.

Mr. STEVENS did not know what three men had agreed upon any plan.

Mr. GRISWOLD amended his motion so as to include all the propositions.

Mr. SCHENCK ineffectually sought to have the subject referred to the Committee on the Judiciary.

Messrs. STEVENS and CONKLING, members of the Select Committee, objected to the reference proposed. The latter said that all the propositions having been before the committee, no good could result unless the House gave instructions.

Mr. GRISWOLD, of New-York, said if the committee, after hearing the debate, should report back the same resolution, it would go very far to strengthen the minds of many who are now doubting.

The previous question was ordered on recommitting the subject, and the House adjourned.

GEORGIA.

Acquittal of Gen. Mercer—Trial of Soldiers for Murder—Freedmen Returning from the Sea Islands.

MILLEDGEVILLE, Monday, Jan. 29.

The "Confederate" Gen. MERCER, tried by military commission for the murder of seven Union prisoners, was acquitted and released from prison yesterday.

Three soldiers of the Seventeenth Maine Regiment have been under trial for the murder of a barkeeper named CARDLES, in November last. No evidence existed against them.

A steamer from the coast yesterday brought 300 negroes from the Sea Islands, returning to their old homes.

Cleared 28th, brig *Ella*, (Br.,) MCNAUGHTON, for St. John in ballast.

Senator GIBSON introduced a bill in the Legislature to-day, allowing banks to repudiate debts contracted for war purposes.

Mr. STEPHENS' friends will run him for the Senatorship (long term) regardless of his wishes or feelings.

Death of a Prominent Citizen.

NEWARK, N. J., Monday, Jan. 29.

EDWARD STEWART, Past Grand Master of the Free and Accepted Masons of the State of New-Jersey, died at the residence of his son-in-law in this city, after a protracted illness, at 7 o'clock this evening.

Affairs in Norfolk, Va.

NORFOLK, Va., Monday, Jan. 29.

The Vigilance Committee of West Norfolk arrested five garroters last night.

The workmen at the Gosport Navy-yard have been reduced 200 in number.

The United States steamer *Standish* has arrived from Boston.

Fire at Newark, Ohio.

CINCINNATI, Monday, Jan. 29.

A fire broke out in the public square at Newark, Ohio, last night. Loss $12,000; partially covered by insurance.

THE ADAMS EXPRESS ROBBERY.

Trial of Tristram and Clark—Tristram Pleads Guilty—Clark Proposes to Fight.

The announcement of the trial of the men suspected of the robbery of the Adams Express Company's treasure-box attracted a great crowd of people to the intensely quiet but enterprising city of Bridgeport, Conn., yesterday morning. With the main features of this most extraordinary case the public is passably familiar. If it knew all about the details, it would be wiser than the company, its counsel and its detectives, all of whom are as yet literally in the dark as to the men who took the money from the car, the place where it was taken, and the time at which the crime was committed.

Americans are known the world around as cute, smart and careful of their own, but for all that they are the most reckless, inconsiderate and trusting people on the face of the earth. A moment's glance at the history of the past year will convince us that the men "who went it blind" in oil, copper, gold and timber stocks are much more confiding than cute, but to no more perfect illustration or exemplification of the national inconsiderateness can we point than to the absolutely reckless patronage of expresses, expressmen and express wagons in this and every great city. Let a man call himself an expressman, let him have a horse, wagon and badge, and we trust him with gold and silver, with apparel and goods, indifferent to his name, character or responsibility. Who of the thousands that daily patronize the dozen or more expresses that run between this and the adjacent cities—Brooklyn, Newark, Jersey City, Hoboken, and so on—knows or cares about the integrity or responsibility of those he trusts? And yet trunks filled with valuable dresses, boxes with presents, packages with the result of a "day's shopping"—all manner of truck—are given into the hands of these parties with the most implicit faith, simply because they have on their caps the magic word "Express."

To a more notable extent this has been fostered by the patronage of expresses going to and fro between this and cities far remote. Nearly every company originated its enterprise with a carpet bag and trunk. None of them had capital to any extent, and a loss such as this borne by the Adams Express Company would not only have crippled the majority of them in days gone by, but to-day they would find it difficult with assets and credit to meet the eight months' notes they would try to give as satisfaction to their patrons. It is only then when some tremendous shock like this comes upon the community like a clap of thunder from a clear sky, that the public is brought for a moment to a stand point of observation and reflection, and it is to be hoped, and indeed presumed, that for awhile at least we will take care that the parties to whom we intrust our goods, greenbacks and gold will be those who can make good its possible loss, rather than those who like ourselves would be utterly upset and carried down the river of destruction by the calamity.

With the capital, accumulations, wealth and credit of the Adams Express Company we have nothing to do, beyond chronicling the fact that it is, as it has been for many years, ever able, prompt and ready to meet its obligations, never yet deeming it policy or finding it necessary to put off a settlement until a more convenient season. On the night of the 6th of January, 1866, the Boston mail train from this city took out the regular Adams Express car, under charge of Messenger MOORE. Besides the ordinary amount of freight, the iron safe contained a large amount of money, several hundreds of thousands of dollars, the exact amount of which it is not deemed desirable, for police reasons, to place before the public. On the arrival of the train at New-Haven, it was found that the car had been opened, the safe rifled, the money and government bonds taken, and the thief or thieves were gone. The government had two duties to perform—one to the public and one to itself. It discharged them—first at sight paying every dollar of the loss, without a moment's hesitation or a moment's delay; the other, the discovery, capture and punishment of the criminals, was at once begun, and yesterday, at Bridgeport, one of the final scenes in the melodrama was enacted.

The story of the suspicion, arrest and confession of one of the parties will be detailed at length on the trial of the other, though it is very doubtful if the actual facts of the robbery itself are disclosed for many months to come. The two unhappy men who were caught at the time, and who are now in the clutches of the law, were by no means the actual handiworkers of the crime, nor do they participate in the plunder, though it would look as if they alone are to bear the consequences before the courts of justice.

The two men charged with the robbery are AUGUSTUS TRISTRAM and THOMAS CLARK, both residents and possibly natives of this city. TRISTRAM, who has confessed his participation in the affair and thrown himself upon the clemency of the court, has a lovely young wife, who stands nobly by him with true womanly devotion in his hour of need, and two very interesting children. He is a young man, not over thirty; was formerly an expressman in some city employ. His family reside in Horatio-street. The other man, THOS. CLARKE, probably an alias, is about the same age, single, and of a different mould. TRISTRAM is apparently penitent, appreciates the fearful gravity of his position, and begs piteously for mercy. CLARKE is bound to fight it out, and the company propose to afford him the opportunity. CLARENCE A. SEWARD, Esq., and Mr. BEARDSLEY are the counsel for the Express, and Judge STEWART, whose name seems to be a household word in all homes of crime and trouble, appears for the accused. The 8 A. M. train to Bridgeport yesterday was crowded, of course, the cars were hot and close, the passengers annoyed and uncomfortable. The witnesses on behalf of the prosecution were numerous, and came from Washington, Baltimore, Philadelphia and New-York, including bankers, clerks, detectives and employes of the company; the witnesses for the defence were *nil*, and the only partisan of either defendant was the tearful wife of the confessed criminal TRISTRAM.

The defendants admit, because they could not avoid it, that they had the money, and account for it by saying that after the robbery was committed by others whose names as yet are undisclosed, they went to the place of deposit, dug up the money, took it to old man TRISTRAM's in Norwalk and sent it by him to the rendezvous in this city. To Mr. SPOONER, the Superintendent of the New-England Division, is due much of the credit attaching to the prompt discovery and arrest of the robbers. When the New-Haven agent, Mr. WEBB, entered the car he found two money packages on the floor, one containing $130,000, the other $80,000. He at once procured a policeman, who went by the down-train to Bridgeport, where the cars were detained three-quarters of an hour for Mr. SPOONER, who searched the cars there, and carefully watched the passengers who got on at the other stations. One was muffled-up in a most extraordinary manner, and attracted the attention of Mr. SPOONER, who caused him to be "shadowed," as indeed were many others, the result being the discovery of TRISTRAM's house and leading to the subsequent developments. The case will be of the greatest interest, and it is by no means certain that CLARKE will stand as firm as he does now, when called upon to plead.

The trial was set down for yesterday, before Judge BUTLER, and Judge STUART was prepared with TRISTRAM to plead "guilty." In consequence of the death of a member of the local bar, the court adjourned until to-day at 9 o'clock, at which time TRISTRAM will enter his plea and CLARKE will be arraigned for trial.

Court Calendar—THIS DAY.

SUPREME COURT—CHAMBERS.—Nos. 8, 9, 28, 107, 177, 201.

SUPREME COURT—GENERAL TERM.—Adjourned to Feb. 3, at 11 A. M., to render decisions.

SUPERIOR COURT—SPECIAL TERM.—Held by Justice MCCUNN.

COMMON PLEAS—CHAMBERS AND SPECIAL TERM.—Held by Judge BRADY.

KING'S COUNTY CIRCUIT COURT, JAN. 30.—Nos. 35. 22, 41, 38, 115, 120, 131, 132, 133, 134, 138. 142, 144, 73, 78, 91, 113, 126.

A FURIOUS FENIAN—POSSIBILITY OF BLOODSHED AT LAST.—The following characteristic letter was sent yesterday to Mr. P. O'ROURKE, the Fenian Treasurer in this city:

JAN. 27, 1866.

P. O'Rourk, Esq.:

SIR: I being one of the members of the F. B., and I understand you have a large amount of money in your possession which belongs to the Brotherhood. I have contributed largely, and am appointed from a committee to see about it. Now I warn you to make full returns to the Treasurer of the Brotherhood, Mr. GRIFFIN, by the 2d of February, and if not you will be delt with as you deserve. We hold you responsible, and no other man.

Yours, respectfully, F. B.

DRAMATIC AND POETICAL READINGS.—Professor RALPH G. HIBBARD gives another of his dramatic and poetical readings at Dodworth's Hall this evening. The Professor is an accomplished elocutionist. The programme this evening comprises selections from "King Henry IV.," "The Pickwick Papers," TENNYSON and POE.

Passengers Arrived.

JAN. 29.—*In steamship Washington, from Havre and Brest*—Messrs. Frere Facile, Mme. Cadart de Villers, Leonce Abat, Mme. Ogden and 2 children, Mr. Beranger, Mr. Aubert, F. Lecroix and son, Mr. Perret, Mme. Hycock and child, Mme. Latham and servant, Mr. Birdall and servant, Mr. Bohlen, [illegible] and 3 children, Jules Bornheim, Mr. Massey, Ferd. West, Geo. Smith, Mr. Garnier, Bertan Foulan, Sre. Ste. Arnaud, Y. Myers and lady, Vorbe Urbain and lady, Mr. Dugerivre, Mr. Creuse, A. Antony, Jacob Wettstein, wife and 3 children, Mme. Marie Ouche, Mme. MacRoy, Mr. Auvray and lady, P. Van Fridagh, Chs. Warker, Mr. Andureau and lady, T. L. M. Cam, Mme. Peiffer, Messrs. Gravier, Luigi Piazza, Gatto Giacinto, Ant. Sarroli.

In steamship South America, from Rio Janeiro, &c.—Gen. Wood, John King, F. G. Gramarala, Col. D. L. Lount, J. and F. A. Martin, R. V. R. Thayer, W. James, Gustave Selleberg, Thos. Ward, Robert and Mrs. Hall, [illegible] and 2 servants, S. S. Dodd, R. S. Mead, R. Edgar, U. S. Consul at St. Thomas, and servant.

In steamship Creole, from New-Orleans and Havana—Mrs. [illegible], F. Gilmoe, John Robinson, Frank Robinson, P. Mattie, L. D. Brown, G. L. Chambers, Capt. Robinson, Gen. Forsyth, F. J. Hoyt, W. H. Butler, M. Armand, Mrs. H. S. Hathaway, Miss Nellie Price, N. Hawkins, Mrs. Hawkins, John Stearns, Ellie Stearns, Miss Hawkins, Julard Mendendis, C. N. Thomas, F. Thomas.

MONETARY AFFAIRS.

Sales at the Stock Exchange—JAN. 29, 1866.

$1,300	U. S. 6s, '67	103¼	100	Erie Railroad	80¾
1,000	U. S. 6s, '81 R.	103⅞	400	do	80½
3,000	do....2d call	103⅞	300	do....s10	80
10,000	U. S. 6s '81 C.	103⅞	300	do....s60	79¾
8,000	U. S. 6s, 5-20s. C. '62	102⅝	300	do....s20	80
2,000	do	102⅝	200	do	80½
2,000	U. S. 6s, 5-20 R. '65	102	300	do	80½
8,000	U. S. 6s, 5-20s. C. '65	101⅛	400	do....2d call	81
1,000	do	101¼	200	Hudson River	100¾
7,000	U. S. 5s, 10-40s. C.	92¾	100	do....2d call	101
15,000	Tr. Notes, 73-10s. First Series	99	37	Sixth-av. R.	137
2,000	do	98¾	700	Cleve. & Pitts	79
14,000	do....3d Ser.	98⅝	300	do	78¾
1,000	do	98⅝	300	do	78¾
3,000	U. S. 6s, 1 yr. Cer. New Issue	98⅞	300	do	78¾
5,000	Ohio 6s, '81	95	1000	do....2d call	78¾
1,000	Tenn. 6s, '90	88	600	Mich. Cen. R....s30	100
10,000	Ohio & M. Cer.	24¾	100	do....c	100
10,000	do	25	100	do....c	99¾
5,000	Erie 2d M. '79	102½	100	do....s30	99¾
1,000	C., Bur. & Q. 8s, 1st	109	500	M. S. & N. I.	67¾
5,000	Chi. & N. W. 1st M.	84	100	do	67½
1,080	Chic. & R. I. Bs.	97	100	do....s30	67¾
2,000	Gal. & C. 1st M. Ex.	101	100	do	67¾
4,000	H. & St. J. 1st L. G. Bonds	92	200	do	67¾
5,000	At. & G. W. 1st M. Ohio Division	97	500	do....2d call	68
2,000	Am. Gold	139⅞	100	do	68¼
10,000	do....s30	139¾	500	Ill. Cen. R.	115
25	Phenix Bank	111	100	do....s30	113¾
10	Fourth Nat. Bank	97½	1000	Chic. & N. W.	28
15	Am. Exchange Bk.	112½	100	do....b10	28
100	Canton Co.	46	100	do....b30	28
100	Cumb. Coal Pr.	44¾	200	do	27¾
300	do	44¾	700	do	27½
100	do....2d call	44	150	Chi. & N. W. Pr.	54
143	Western U. Tel.	51½	100	do	53¾
300	Quick. Min. Co.	39½	400	do	53¾
100	Mar. Mining Co.	13	100	do....s30	53½
50	Del. & Hud. C.	134½	300	do	53¾
400	N. Y. Cen.	91¾	2000	do	53½
100	do....s30	91	400	do....s30	53
500	do....s60	90¾	200	do....2d call	54
100	do	91½	100	Cleve. & Tol.	107
100	do	91½	200	Chi. & R. I.	97½
10	do	91½	200	do	97¾
400	do....2d call	91¾	100	do	97½
100	Reading R.	98¾	300	do	97¾
500	do	98⅞	300	do....s30	97¾
5000	do	98⅞	100	do....s30	97¾
700	do....s30	98	600	do....2d call	97¾
1000	do....s30	98	100	C., Bur. & Quin....c	109¾
2000	do	98¼	100	do....c	109¾
900	do....2d call	98¼	90	Del., Lack. & W.	145
			700	P., Ft. W. & C.	93
			200	do....b10	93
			700	do....2d call	94
			300	do	93¾
			200	Chic. & Alt.	103½
			17	Chi. & Alt. Pr.	105½
			150	do	106

1 O'CLOCK BOARD.

100	Cum. Coal Pr.	44¾	50	Chic. & N. W.	27
100	do	44½	200	Mich. S. & N. I. R.	68¼
300	Quick. Min. Co.	39½	300	do	68¼
200	Reading R.	98¾	400	do	68
200	Erie Railroad	81	500	Chic. & N. W. P.	53¾
100	do	80¾	200	P., Ft. & Chi.	93¾
200	do	81			

2½ O'CLOCK BOARD.

$3,000	U. S. 6s, 5-20s. C. '65	101⅛	400	Erie Railroad	80⅝
2,000	U. States 7-30s, Second Series	98⅝	200	do....b30	81
2,000	Tenn. 6s, '90	88¼	300	M. S. & N. I. R.	68¼
10,000	do	89	300	do	68¼
20,000	O. & M. Cer.	24¾	100	Cleve. & Pitts	79¾
15,000	Amer. Gold	139⅞	150	Chi. & N. W.	28
100	Quick. Min. Co.	40	300	Chi. & N. W. Prf.	53¾
100	do....b10	39¾	200	Cleve. & Tol.	106¾
100	Cen. Coal Co.	43	200	Chic. & R. Is.	98¼
300	N. Y. Central	91¾	100	Chic. & Alton	103
200	do....s10	91½	100	P., F. W. & C.	93¾
20	Mich. Cen. R.	102	100	do	93¾

OPEN BOARD—10 A. M.

100	Schuylkill Coal	16	800	Cleve. & P....c	78
400	do....s3	16	300	do	78¾
400	N. Y. Cen. R....c	91¾	1000	do	78¾
1400	do	91½	200	do....b10	78½
100	do....b3	91¾	500	do....s3	78½
500	Erie R....c	80¾	300	do	78¾
400	do....c	80½	100	do....b3	78¾
400	do	80¼	100	Chic. & Rk. Is....s60	97
100	do	80½	100	do	97¼
500	do	80¼	100	do....s3	98
500	do....b3	80⅝	500	do....b5	98
300	do....s3	80½	100	do	98
400	do....s3	80¾	100	do....s5	97¾
200	Hudson R. R....c	100	200	Chi. & N. W....c	28
200	Reading R.	98¾	100	do....b5	28
500	do....c	98¾	300	do....b5	28
600	do....c	98½	100	do	27¾
300	do	98⅝	100	do....s3	27¾
200	do....b10	98⅝	300	do....s3	28
200	do....s3	98¾	500	Chi. & N. W. P.	54¼
1000	Mich. S. & N. I....c	68¼	100	do....c	54¼
100	do	68¼	300	do	54¼
500	do	68	200	do....b3	54¾
1500	do....b3	68¼	1100	P., F. W. & C....s3	93
400	do	68½	100	do	93
200	do	68¼	100	do	93¼
300	do	68¼	100	do....b5	93¾

OPEN BOARD—1 P. M.

100	Cum. Coal....c	44½	400	Reading R.	98¾
100	Schuylkill Coal	16	600	do....s3	98¾
100	do....b30	16½	100	do....s3	98½
100	Wolf Cr. D. C....s30	98½	200	Mich. S. & N. I.	68¼
200	New-York Cen.	91¾	400	do	68½
200	do....b3	91¾	400	do....c	68⅛
600	do....s3	91½	300	do....b10	68½
900	do....s3	91¾	100	do	68½
100	do....s3	91½	100	do....s3	68¼
100	Hud. Riv. R....s10	100¾	200	Clev. & P.	79
500	Erie R.	80¾	100	do....b3	79
100	do	81	600	do....b3	79¾
200	do....s3	80¾	100	do	79
300	Cleve. & Tol.	107	200	Chic. & N. W.	27¾
300	Chi. & N. W. Pr....s3	54			

OPEN BOARD—3½ P. M.

100	Quick. Min. Co.	40	300	Erie Railroad	80¾
100	N. Y. Cen.	91¾	500	do....s3	80⅝
200	Reading R.	98¾	100	Chic. & R. I....s3	98¼
100	do....s3	98⅝	100	do....b60	97
600	M. So. & N. I.	68¼	400	Chic. & N. W.	27¾
100	do....s3	68⅛	100	do	27⅞
600	Cleve. & P.	79	100	do	27¾
400	do....b3	79	100	P., F. W. & C. x-d	93¾
200	do	78¾	100	do....s3	93¾
400	do....s3	79¾	100	do....s3	93½
100	Chi. & N. W. Pf....b3	54			

MONDAY, Jan. 29—P. M.

The weekly averages of the associated local and national banks in the clearing-house of this city, for the week ending Saturday last, Jan. 27, compare as follows with the previous week, and with the corresponding week last year; to which we add the specie and currency balances in the New-York office of the United States Treasury at these dates, respectively:

Increase in Loans	$1,080,110
Decrease in Specie	2,158,622
Decrease in Deposits	3,803,794
Decrease in Legal-Tender	2,480,746
Increase in Circulation	490,176

	Jan. 28, 1865.	Jan. 27, 1866.	Jan. 20, 1866.
Local Capital	$69,186,762	$8,878,500	$8,878,500
National		72,807,700	72,807,700
Total in C. H.	$69,186,762	$81,686,200	$81,686,200
Loans	186,117,375	240,407,836	239,377,726
Specie	18,896,985	13,106,750	15,265,372
Deposits	149,247,991	195,012,454	198,816,248
Legal-Tender		70,319,146	72,799,892
In Sub-Treas'y	30,981,068	89,810,618	84,181,069

The national bank circulation reported through the Clearing-house, is as follows:

Merchants'	$381,249	Seventh Ward	$104,303
Mer. Exchange	340,314	Broadway	814,726
Commerce	2,473,245	Mercantile	298,950
Ocean	514,834	Republic	535,950
Pacific	100,693	St. Nicholas	636,343
Market	416,000	Marine	221,600
Park	999,500	East River	199,500
Fourth	2,244,770	Second	269,706
Central	1,839,398	Continental	462,457
Mechanics'	820,614	Importers'	476,245
New-York	590,075	Ninth	850,345
M. Association	275,342	First	428,931
Metropolitan	840,950	Am. Exchange	267,035
Commonwealth	217,927	Gallatin	404,007
Leather	130,000	Citizens'	112,358
N. America	297,247	Union	447,916
Irving	189,900	Chatham	182,500
Tradesmen's	300,745	Shoe & Leather	491,660
Phenix	184,450	Hanover	200,000
Third	798,678		
Total 39 national banks			$20,322,353
Total 20 other national and local banks			643,530
Total on Clearing-house report, Jan. 27			$20,965,883
On previous report, Jan. 20			20,475,707
Increase in circulation			$490,176

During the week past the banks lost $2,158,000 of their specie deposits (to pay customs,) and about the same amount in their currency deposits. The Treasury office gained about $3,000,000 in specie and $2,600,000 in currency. The loans at bank are about a million higher than last Monday, and there is still a gradual increase in national circulation.

The deposits in the Treasury office, to-day, on 6 ℘ cent. interest, ten days' notice, after the deposit has remained thirty days, were $858,000. The amount was made larger to-day than usual, and will no doubt be so on Tuesday and Wednesday again, in view of the probable reduction of the rate of interest to be allowed on such deposits to *five per cent.* on and after 1st February.

On Wall-street the rate of money to the brokers on call was 6 ℘ cent. as the rule, with exceptions at 5 ℘ cent. on government collateral. There is a demand for prime merchant paper at 7 ℘ cent. There is a general good feeling among money lenders, both private and corporate, and confidence is improving as to the prospects of the Spring trade. The preparations making by importers and jobbers, and by the domestic commission houses, continue on a liberal scale. To-day the customs duties on foreign goods passing into the market amount to $656,000. The total at this port in January will be in the close neighborhood of *twelve millions.*

The price of gold is 140 a 140⅛ per cent. to-day, an advance of ⅛ ℘ cent. on the sales of Saturday. The stock of gold in bank having run down to thirteen millions, and the further demand continuing large, gold for cash delivery is in demand in the gold-room, though the speculation in the room for any considerable advance in price is held in check by the probability that the government may soon come into the market again as a seller.

The foreign exchanges for the Boston steamer opened to-day quite tame, at about Saturday's rates, 108⅜@½ on London. No large business is likely to be done, as the steamer from Boston (the *Asia*) is not a favorite with remitters.

On the Stock Exchange the government securities were quiet, with a small business in nearly all descriptions. There was a fair counter demand for 7.30 ℘ cents with the large government dealers on Wall-street. The railway list fluctuated from 1 to 1½ ℘ cent. through the day, influenced in good part by the violent changes in Erie, which was sold as low as 80¼ and as high as 82 ℘ cent. Among the Western roads there was a steadier business in Pittsburgh and Michigan Southern, both of which show some signs of an upward speculation. Michigan Central was unusually weak, supposed to be on account of the ending of the Canadian Reciprocity Treaty in March. This may affect adversely the Winter and Spring traffic of the road, but will not interfere materially with the season of Lake navigation.

At 4 o'clock the following quotations were made, as compared with Saturday afternoon, the railway list leaving off dull, Erie and the Northwesterns weak:

	Sat.	Mon.		Sat.	Mon.
U. S. 10-40s	93	93¼	Northwest	28¼	27¾
U. S. 5-20s	102⅝	102⅝	N. West Pref.	54¼	53¾
U. S. 7.30s	99	98	Rock Island	98	98⅛
N. Y. Central	91¾	91⅞	Fort Wayne	93¾	93¾
Erie	81⅛	80¾	Cumb'land Coal	44	44
Hudson	101¼	101	Quicksilver	40	40
Reading	99	98⅞	Mariposa	12¾	12¾
Mich. Southern	68¼	68⅝	Canton	44	44
Illinois Central	116	114	Ohio Certificates	25	24¾
Pittsburgh	78¾	79¼	American Gold	139¾	140⅛
Prairie du Chien	96	96	Bills on London	108⅝	108⅝

The following bids were made for the city bank shares:

New-York	105	Bank of N. America	106
Manhattan	130	Hanover	108
Merchants'	108	Irving	107
Mechanics'	112	Metropolitan	120¼
Union	116	People's	112
America	135	Nassau	106
Tradesmen's	150	Shoe and Leather	102¾
Leather Manufac'rs'	180	Corn Exchange	112¼
State of New York	105	Continental	95
Commerce	104¼	Commonwealth	98
Mechs' Bk'g Asso'n	100	Manufac. & Merch'ts	100
Broadway	225	N. Y. Nation'l Ex. B'k	114
Ocean	94	Central National	108
American Exchange	112¼	First National	212
Chatham	130	Ninth National	110
Bank of Republic	111		

And the following for the railway mortgages:

N. Y. Cen. 6s, 1883	91½	Peoria & Warsaw	70
N. Y. Cen. 7s, '76	101	Lack. & West'n Bonds	98
N. Y. Cen. 7s, '76 con.	103	Del. L. & W. 1st M.	102
Erie 7s, 2d mort., '79	102½	Tol. & Wab. 2d M.	73
Erie 7s, 4th mort., 1880	94	Mil. & Pr. du Ch. 1st M.	98
Buf. N. Y. & E. 1st M. '77	90	Cleve. & Tol. S. Fund	95
Hud. R. 7s, 1st M '69	97½	Pitts., Ft. W. & Chi., 2d	92½
Hud. R. 7s, 2ds. S. F. '85	100	Pitts., Ft. W. & Ch., 3d	82
Hud. R. 7s, 3d M., '75	95	Cleve & Pitts. 2d Mort.	91
Hud. R. 7s, conv., '67	92	Cleve. & P. 4th Mort.	71
Harlem 1st mort. '69-72	94	Miss. & Mo. L. G. 1st M	48
Mich. Cen. 8 p. c. '69-72	119	Chic. & Alton S. F.	96
Mich. So. 7 ℘ c. 2ds	88	Chic. & Al. 1st M.	93¼
Mich. S. & N. I. S. F. 7 ℘ c.	90	Atlantic & G. W. 1st M.	98
Ill. Cen. 7 p. c. 1875	108	Ohio & Miss. 1st mort.	75
Alton & T. H. 1st M.	90	Peninsula R. R. bonds	70
Alton & T. H. 2d M. pf.	80	Mil. & St. Paul 1st M.	75
Chi. & N. W. S. F.	91	Marietta & Cin. 1st M.	82½
Chi. & N. W. Int B.	80	Chi. & Mil. 1st M.	84
Chi. & N. W. 1st M.	84		

The day's business at the Office of the Assistant Treasurer of the United States was as follows: Receipts, $3,515,744 89—including for Customs, $656,000; on account of Loan, $1,453,000; Coin certificates, $323,000. Payments, $1,486,395 06. Balance, $91,839,968 09.

[Advertisement.]

NOTICE TO YOUNG MEN.

Last two days for securing tuition in Penmanship and Book-keeping, at half prices, for the ensuing term, at GOLDSMITH'S Institute, No. 756 Broadway, Tuesday and Wednesday, Jan. 30 and 31.

[Advertisement.]

Mark this, lovely girls,
With teeth glistening like peals,
That they never fail ye,
Use the Sozodont daily.

[Advertisement.]

HERRING'S Patent Champion Fire-proof Safes, and HERRING'S new Patent Burglar-proof Safes, with HERRING & FLOYD'S Patent Crystalized Iron—the only material which cannot be drilled—at No. 251 Broadway, New-York.

MINIATURE ALMANAC—THIS DAY.
Sun rises..... 7 12 | Sun sets..... 5 15 | Moon rises... 6 00
HIGH WATER—THIS DAY.
Sandy Hook.. 7 11 | Gov. Island. 8 00 | Hell Gate.... 9 23

MARINE INTELLIGENCE.

NEW-YORK....MONDAY, Jan. 29.

Cleared.

Steamship North America, Zimmerman, Rio Janeiro, &c., T. Ascensio & Co.

Steamers Eastern City, Mundy, Philadelphia, Thorn & Tobias; Widgeon, Pearce, Fernandina.

Ships A. Gallatin, Delano, Liverpool, C. Grinnell; Elena, (Brem.,) Bremer, Cadiz and a market, C. Luling & Co.

Barks Simeto, (Ital.,) Maccaro, Civita Vecchia, Sloccovich & Smith; Apollo, (Brem.,) Warnken, Bremen, Scholberg & Koper.

Brigs H. F. Colthurst, (Br.,) Emery, Mansanilla, Davison & Spearing; Black Fish, Fickett, Savannah, Brown & Vanderbilt; Fredonia, Howes, Charleston, N. L. McCready & Co.

Schooners Gen. Grant, Conklin, St. Augustine, Fla., N. L. McCready & Co.; John Metler, Jones, Petersburgh, Van Brunt & Slaght; Mabel, Ascott, Edenton, E. H. Kreemer; C. M. Nevins, Learing, Mobile, N. L. McCready & Co.; Sarah Maria, Underhill, St. Kitt's, J. W. Hubbell; Maggie, (Br.,) Reddy, Halifax, J. L. Overton.

Arrived.

Steamship Washington, (Fr.,) Surmont, Havre Jan. 13, and Brest 14th, at 1 P. M., with mdse. and passengers to George McKenzie. During the first 8 ds. experienced very strong weather and tempestuous sea, putting the ship out of the way. Jan. 18, lat. 49 39, lon. 25 09, at 2 P. M., exchanged signals with a large 3-masted English steamship, but could not read her signal. 25th, were delayed by a very dense fog.

U. S. & Brazil Mail steamship South America, Tinklepaugh, Rio Janeiro Jan. 2, Bahia 7th, Pernambuco 10th, Para 16th, St. Thomas 23d, with mails, mdse. and passengers to Thos. Ascencio & Co. Steamship Havana, from New-York, of same line, arrived at Para Jan. 14.

Steamship Creole, Anderson, New-Orleans, passed the Bar 19th, at 11:15 A. M., and Havana 23d, at 1:15 P. M., with mdse. and passengers to G. Heineken & Palmore. Left New-Orleans in co. with steamer Cleopatra for Boston. The Creole arrived off the Morro on the evening of the 21st. Jan. 25, lat. 30 11, lon. 79 32, passed steamer Cleopatra, for Boston. The Morro Castle, from New-York, arr. 22d.

Steamship Perit, Delanoy, Mobile Jan. 19, via Fortress Monroe (where she put in for a supply of coal) Jan. 27, with mdse. and passengers to L. L. Jones. Has had strong N. E. winds.

Steamship Saratoga, King, Norfolk, with mdse. and passengers to G. Heineken & Palmore.

Steamship Albemarle, Bourne, Norfolk 24 hours, with mdse. and passengers to Livingston, Fox & Co.

Ship Antelope, (Br.,) Smith, Calcutta Oct. 26, Sands Head Oct. 31, with linseed to Harbeck & Co. Crossed the line in the Indian Ocean Nov. 15, passed Cape of Good Hope Dec. 12; stopped at St. Helena Dec. 22 to land one man and the steward, sick; sld. 23d at noon; crossed the line in the Atlantic Jan. 6, in lon. 35 30; had fine weather; furled topgallantsails for the first time after leaving Sands Head on the 21st inst., off Cape Hatteras, 81 ds. out; since has had strong northerly gales. Dec. 6, lat. 31 17 S., lon. 36 33 E., spoke ship Young Mechanic, from Calcutta for Boston.

Ship Squando, (Br.,) Jordan, Liverpool 84 ds., with mdse. to H. J. De Wolf & Co. Has had heavy westerly gales the entire passage. No date, lat. 46 10, lon. 37, spoke brig Rio Grande, from Jamaica for London, with loss of topmasts and head of lowermasts; wanted no assistance.

Ship Constitution, (Br.,) Dawson, Liverpool 64 ds., with mdse. to Williams & Guion.

Bark Rosa d'Italia, (Ital.,) Munsante, Genoa 63 ds., with marble, rags and 56 passengers to Fabbri & Chauncey.

Bark King Bird, Johnson, Palermo 60 ds., with fruit, &c., to Peck & Church. Passed Gibraltar Dec. 11.

Brig Lady of the Lake, (of Bermuda,) Vesey, Black River, Jam., 22 ds., with logwood to Middleton & Co.

Schr. Joseph Story, (of Gloucester,) Welch, Anguilla, P. R., 15 ds., with fruit to Miller & Houghton. Left no Am. vessels.

Schr. Enterprise, (Br.,) Barnes, Londonderry, N. S., 15 ds., with potatoes to J. F. Whitney & Co.

Schr. Surprise, Bearse, Boston, with mdse. to H. S. Rackett & Son.

Schr. Joseph Story, Welch, Aguadilla, P. R., 15 ds., with fruit, &c., to Miller & Houghton.

Schr. Viola, Sherman, Elizabethport, for Portsmouth.

WIND—At sunset, N. E., light and cloudy.

Miscellaneous.

ST. THOMAS, Jan. 22.—Br. brig Relief, Burke, from St. Vincent, with sugar, &c., for London, arrived on the 1st, in distress.

Br. brig Maria, King, from Para for New-York, arrived the 1st, leaky.

Schr. Theron J. Dale, Lewis, from Boston, arrived 9th, with loss of bowsprit, jibboom and everything attached, also deck-load, &c.

Br. bark Mary E. Purdy, Touse, from Cardiff, for Morehead City, was abandoned 6th, 700 miles from this port, leaky and in a sinking condition, 7 feet of water in the hold; crew brought into St. Thomas by Br. bark Irma, Cummins, from Liverpool for Sagua.

Br. bark Malakoff, Loughlin, from Trinidad, with asphaltum, bound to the Channel for orders, was abandoned 40 miles from St. Thomas, in a sinking condition. The crew landed here in the boats 3d inst.

Br. schr. Flying Cloud, McIntyre, from New-York for P. E. Island, on 27th of Dec. 31, was blown off, leaky, and lost sails, rigging, &c.

Br. brig Boston, Benson, from Gambia, W. C. A., for New-York, arrived 16th, dismasted and leaky.

Bark Edmond Dwight, Davis (late Wells, who died on the passage,) 60 ds. from Surinam for Boston, arrived 17th, with loss of sails, rigging, &c.

By Telegraph.

BOSTON, Jan. 29—Arr. steamer Nereus, from New-York; ships Young Mechanic, from Calcutta; Dashing Wave, do.; barks Peter Dickson, from Gottenburg; Glyndeulore, from Marseilles; Antioch, from Shields; brig Ann Elizabeth, from Sierra Leone.

Spoken, &c.

Amelia—schr., stg. N. W., Jan. 25, 25 miles S. E. of Barnegat.

Antelope—ship, from Calcutta for New-York, Dec. 6, lat. 31 S., lon. 36 E.

Gov. Langdon—ship, from Calcutta for New-York, Jan. 10, lat. 17 N., lon. 52 17.

Monarch of the Sea—ship, hence for Liverpool, Jan. 14, lat. 41 38, lon. 60 28.

Polar Star—ship, bound E., Jan. 4, lat. 41 30, lon. 63.

Undine—bark, from Boston for Cienfuegos, Jan. 19, lat. 25 26, lon. 67 30.

Foreign Ports.

ST. THOMAS—Arr. Jan. 1, brig Maria, King, from Para for New-York, leaky; schr. Four Sisters, [illegible], Philadelphia; 2d, Br. brig Excelsior, Brown, from Antigua; 3d, brig Romaine, Card, from [illegible]; [illegible] ship Othello, Tinkham, St. Vincent; 7th, bark [illegible] Pepper, Wharton, Cardiff; 8th, bark Sheffield, Merry, Newport, Eng.; schr. Theron J. Dale; 10th, Br. brig Pollie Jones, Israel, New-York; Br. brig J. Titus, Smith, Trinidad; 12th, bark Irma, Cummins, Liverpool; Br. bark M. A. Lewis, Lewis, Cardiff; Br. bark Emily, Guadaloupe; Br. brig Catharine Morris, Roberts, New-York; Br. brig Helen May, Davis, Barbados; schr. Flying Cloud, McIntyre, New-York; 13th, bark Albacore, Mack, Demerara; 14th, Br. brig Albert Demis, Demis, Cardiff; 15th, Br. brig Helen McKenzie, Barbados; schr. Ney, Borden, Trinidad; 16th, schr. Julia, Sampson, Boston; 15th, Br. brig Tropic Bird, Gunther, Antigua; 16th, Br. brig Boston; 17th, Dan. brig Dr. Erickson, New-York; bark Edmond Dwight, Davis; schr. Mary Patten, Turner, Demerara; Br. brig Agnes, Willar, St. Kitts; 18th, Richmond, Grant, St. Lucia; 19th, schr. Everglade, Uram, Boston; Br. brig Acadia, McLeod, Berbice; brig Emma, Hart, Trinidad; Dutch bark Judah Cappe, Cappe, Bermuda; brig D. Trowbridge, Demerara, via St. Thomas; Dutch brig Fred. Wording, Cook, Surinam; Br. schr. Atlantic, Langlois, P. E. I.; Br. brig Clara, White, Trinidad; Br. bark Orona, Scobey, Demerara; 21st, ship Canada, Wyman, St. Vincent; schr. H. P. Russell, Nickerson, Liberia; schr. W. A. Grozier, Young, Provincetown; Br. brig Eclipse, Peterson, St. Kitts.

Sailed—Jan. 1, schr. Joseph Storey, Welch, Aguadilla; 4th, Br. brig Romaine, Card, New-York; 5th, Br. schr. Trefy, New-York; Br. schr. Grand Pre, Angus, St. Domingo; 9th, Br. bark Annie, Bayley, Savannah; 8th, Br. brig Alma, Port, Miragoane; 9th, Br. brig S. B. Johnson, Scott, Jamaica; 11th, U. S. steamer De Soto, Walker, St. Croix; 12th, Br. brig Excelsior, Brown, Hayti; Br. schr. Wild Flower, McCullough, Aspinwall; 12th, Br. brig Scio, Brown, Cienfuegos; 13th, bark Irma, Cummins, Sagua; brig Fannie Lincoln, Collins, Cienfuegos; Br. bark M. A. Lewis, Lewis, Porto Rico; 16th, Br. bark Albacore, Mack, Liverpool; 17th, schr. Four Sisters, Nassau; Br. brig Helen Davis, May, Miragoane; 18th, Ella Hodsdon, Hodsdon, Nevassa; 21st, schr. Richmond, Grant, Turks Island; 19th, Br. brig J. Titus, Smith, Miragoane; 21st, brig Emma, Hiorth, Nevassa, Br. brig Acadia, McLeod, Liverpool; Br. brig Pollie Jones, Israel, Laguayra.

At Rio Janeiro, Jan. 2, steamer H. S. Hagar, B. transport, bound to St. Catherine's; steamers Tynca, Codman, from Bahia; J. S. Roman, Botsford, B. transport, bound for St. Catherine's; ships William H. Prescott, Batchelder, from Cardiff, bound to Callao; C. A. Farwell, from Callao for Cork, repairing; Audubon, Fletcher, from Boston for Pt. Galle; Grey Eagle, Cheeseborough, from Baltimore, to sail for same port on 3d; D. Alfredo, Woods, from Boston for Valparaiso, waiting for blockade to raise; brigs Herman, McFarland, from New-York; Perry, McNeely, from Pernambuco.

At Para, Jan. 14, brig Salinas, 21 ds. from New-York.

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39, 54, 19, 51, 78, 38, 29, 61, 65, 35, 66, 14, 50, 23.
SHELBY—EXTRA CLASS No. 47, Jan. 29, 1866.
53, 48, 31, 51, 12, 62, 14, 27, 29, 75, 40, 55, 33.
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